WCCUSD

CITIZENS' BOND OVERSIGHT COMMITTEE

JOINT MEETING WITH BOARD OF EDUCATION

MEETING PACKET FOR SEPTEMBER 30, 2020

1400 MARINA WAY SOUTH RICHMOND, CA 94804

NORMS OF BEHAVIOR

Every team has two components that team members must keep in mind if the team is going to succeed.

- The team must pay attention to the Committee's purpose.
- The team must also carefully shape and monitor the team process it uses to accomplish its purpose.

Team process includes:

- How team members interact with and communicate with each other
- How team members will be responsible and accountable for accomplishing the CBOC's purpose

These team norms or ground rules are established with all members of the team participating equally:

- Recognize cross-disciplinary interaction requires patience and openness to diverse perspectives
- All views are important
- Participation needs to be equitable and balanced
- Expect, respect, and accept disagreements
- Reducing defensiveness is the responsibility of all
- Be tough on issues not on each other
- Place cell phones on silent
- Read agenda packet before the meeting

CBOC Chair Don Gosney can be reached at:
Home Office: (510) 233-2060 Mobile: (510) 685-2403
email dongosney@comcast.net
CBOC members are requested to call or email if they are unable to attend a CBOC meeting

WCCUSD

CITIZENS' BOND OVERSIGHT COMMITTEE

BASIC PARLIAMENTARY PROCEDURES

THE CBOC CONDUCTS THEIR AFFAIRS USING
ROBERTS RULES OF ORDER
THE WCCUSD BOARD OF EDUCATION CONDUCTS THEIR
AFFAIRS USING ROSENBERG'S RULES OF ORDER

For the purposes of the joint meeting between the Board of Education and the Citizens' Bond Oversight Committee, the meeting will be conducted using Rosenberg's Rules of Order

All discussions and actions go through the Chair.

Items on the Joint Meeting are Discussion only with no actions taken.

WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE

Guadalupe Enllana, Vice Chairperson
Don Gosney, Chairperson
Cameron Moore, Secretary

JOINT MEETING
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION
CBOC
AGENDA

Wednesday September 30, 2020 at 6:00 PM

Viewing and Participating in the CBOC Meetings

As authorized by the Governor's Emergency Executive Order issued on March 17, 2020, the West Contra Costa Unified School District Citizens' Bond Oversight Committee will conduct meetings via video conference/teleconference until further notice. The meeting will be streamed via Zoom using the following link:

By computer, please click the link below to join the webinar:
https://zoom.us/j/443916491

Or by Telephone:
US: 1+(669) 900 6833
Webinar ID: 443 916 491

Participating in Board Meetings:

The WCCUSD CBOC welcomes participation from concerned citizens. Participants must provide their first and last name and either an email address or phone number.

Note: Links in this document are PDFs on Google Drive. Clicking on the links should open the PDFs in a web browser on your computer. The full agenda packet may be viewed on the CBOC website or by clicking this link:

09.20.20 BOE/CBOC Joint Meeting Agenda Packet

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WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE

A) OPENING PROCEDURES

A.1 Call to Order and Opening Remarks

A.2 Pledge of Allegiance

A.3 Roll Call

Board:
President Stephanie Hernandez-Jarvis, Clerk Conseulo Lara, Tom Panas, Valerie Cuevas & Mister Phillips [5 members ~ 3 required for a quorum]

CBOC:
Sallie DeWitt, Don Gosney, Maisha Cole, Lorraine Humes, Anton Jungherr, Cameron Moore, Ken Burns, Guadalupe Enllana & John Anderson [9 members ~ 5 required for a quorum]

STAFF:
Superintendent Matt Duffy, Dr. Tony Wold (Associate Superintendent ~ Business Services), Luis Freese (Associate Superintendent ~ Facilities, Maintenance and Bond) & Melissa Payne (Director of Contract Administration)

A.4 Agenda Review and Adoption

A.5 Public Comment
Items already on the agenda may not be spoken on in this section. Speakers must fill out a Speaker Form (or Raise their hand in Zoom) when the appropriate agenda item is called. Speakers will be allowed up to three minutes

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ALL ITEMS ARE DISCUSSION ONLY

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B. DISCUSSION ITEMS

B.1 STATUS OF PROGRAM MANAGEMENT PLAN (PMP)

(Melissa Payne ~ Director of Contract Administration)

09.30.20 WCCUSD Project Management Plan (PMP)
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09.30.20 WCCUSD Project Management Plan (PMP) [Published]
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B.2 BOND PROGRAM AUDITS

Contact Person

Tony Wold, Ed.D., Associate Superintendent Business Services

09.09.20 WCCUSD Agenda Item B.2 ~ Performance Audits
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09.30.20 Bond Audit Overview
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2019 WCCUSD Bond Program Performance Audit (Final)
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09.25.20 Performance Program Effectiveness Audit Key
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2019 WCCUSD Bond Program Financial Audit (Final)
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2019 WCCUSD Forensic Accounting Investigation Implementation Review
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09.30.20 Bond Program Performance Audits Overview
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B.3 STATUS OF VERIFICATION OF THE IMPLEMENTATION OF PORENSIC AUDIT INVESTIGATION RECOMMENDATIONS

09.30.20 Implementation Task Force Update
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09.25.20 Performance Program Effectiveness Audit Key
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C) COMMENTS FROM BOARD PRESIDENT AND CBOC CHAIRPERSON

D) ADJOURNMENT

Disability Information

Upon written request to the District, disability related modifications or accommodations—including auxiliary aids or services—will be provided.
Please contact the Superintendent's Office at (510) 231-1101 at least 48 hours in advance of the meeting.

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West Contra Costa Unified School District

Bond Program Management Plan

September 30, 2020

presented to
Joint Board of Education & Citizens' Bond Oversight Committee

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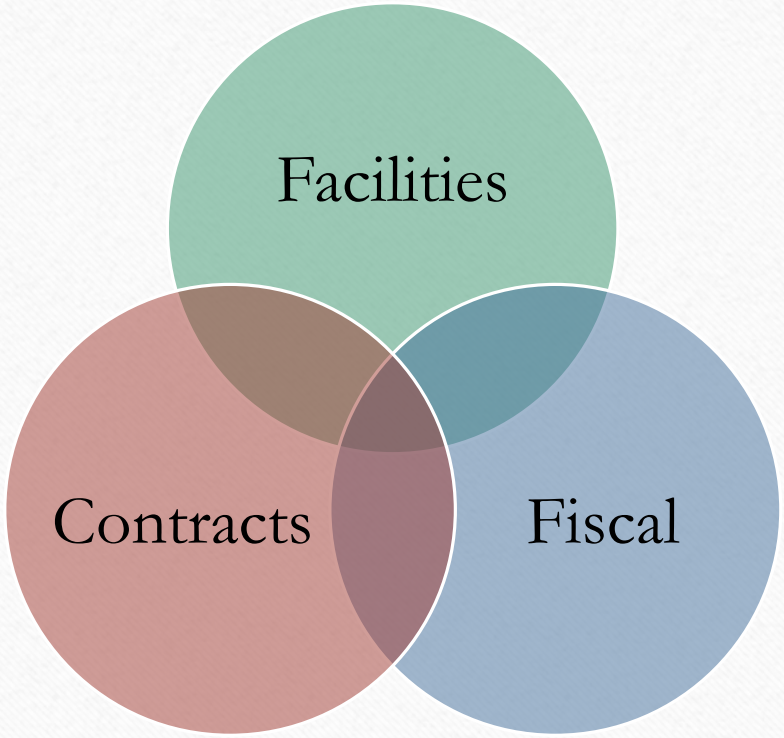
Background

- **Purpose:** Document all processes, procedures, and resources into one document to ensure effective internal controls and communication of the management of the Bond Program
- **Features of the Plan:** Collaborative, Supplemental, Ongoing Implementation & Improvement, Aligned with Best Practices
- Bond Program Management Plan website https://www.wccusd.net/Page/13520

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Program Management Plan: Collaborative

- ✓ Bond Program Management Plan website
- ✓ Incorporation of Public Comments
- ✓ Monthly Updates on the Progress
- ✓ Process to receive recommendations

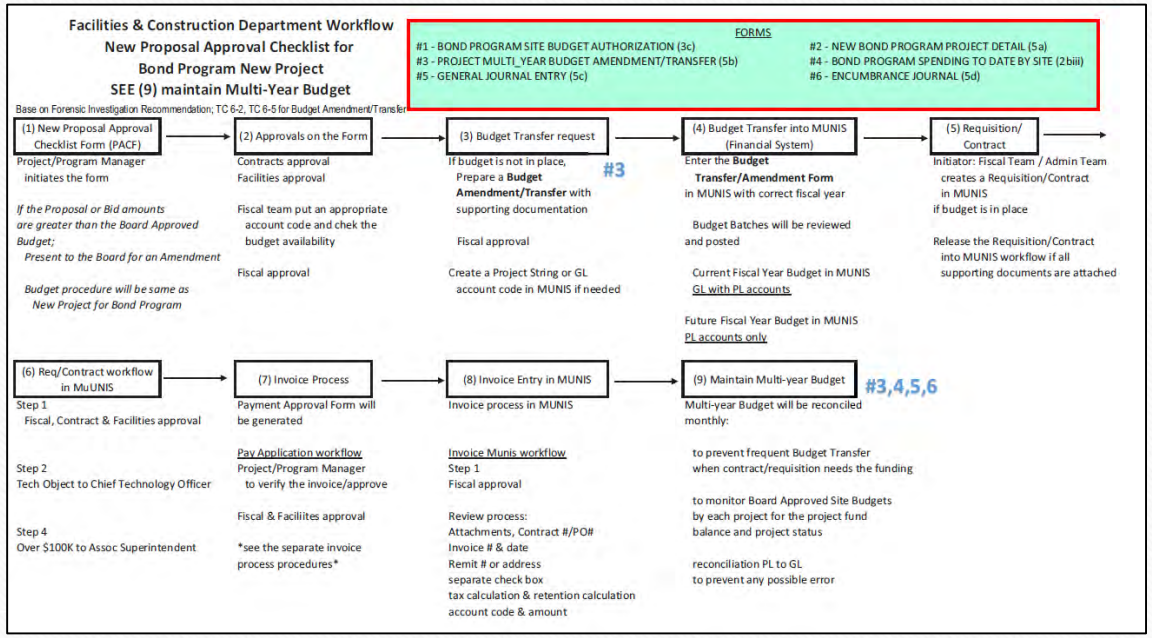


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Program Management Plan: Supplemental

- ✓ The Plan is a day to day guide that does not replace Regulations, Policies or Contracts
- ✓ Website References
- ✓ Acronym Guide
- ✓ Staff & Vendor Education
- ✓ Promote Transparency

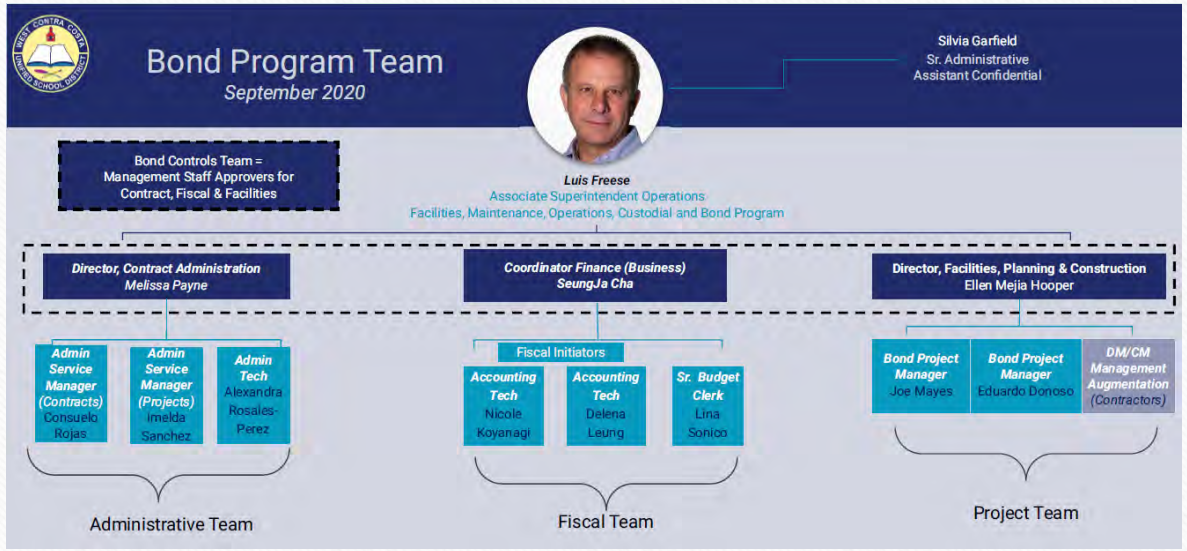


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Program Management Plan: Ongoing Implementation & Improvement

- ✓ Teams & Titles
- ✓ Adaptive to Evolving Implementation
- ✓ Audit Recommendation Guides
- ✓ Annual Certification



presented to
Joint Board of Education & Citizens' Bond Oversight Committee

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Program Management Plan: Aligned with Best Practices

- ✓ Peer Review for Best Practices
- ✓ Audit Recommendation Guides

Forensic Accounting Investigation Phase II Report
Recommendation Guide
as of September 25, 2020

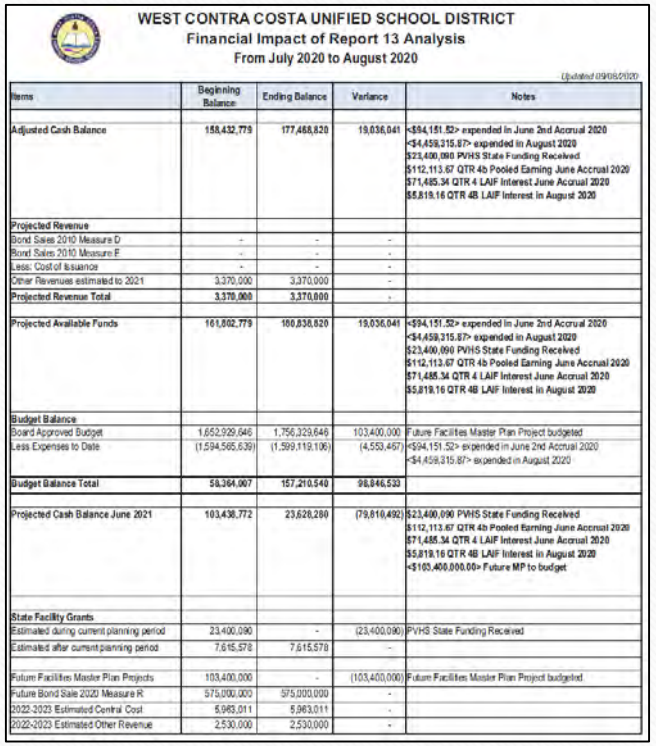
Abbreviation Legend	
PO	Program & Operations
A	Administretive
PM	Project Management
F	Fiscal
App	Appendix

ML #	VLS #	Brief Description	PMP
1	TC 1-1	Advertise CBOC membership opportunities	PO 3.6.5
2	TC 2-1	Clarify "review period" in Master Plan	PO 1.2.2
3	TC 2-2	Bond Measure ballot language should refer to Long-Range Facilities Master Plan	N/A
4	TC 4-1	Revise Governance Handbook to clarify Board role v. Management functions	N/A
5	TC 4-2	Board Member Brown Act training	N/A
6	TC 4-3	Revise Governance Handbook to strengthen Conflict of Interest section	N/A
7	TC 4-4	Board Policy on Conflict of Interest specific to Board members & District vendors	N/A
8	TC 4-5	Governance Handbook & Board Policy of Board members authority over amendments	N/A
9	TC 4-6	Annual Board Member training on the Governance Handbook	N/A
10	TC 5-1	Annual Internal Review of Long Range Facilities Master Plan	PO 1.2.2
11	TC 5-2	Procedure for multi-year budgets for Priority Schools in Facilities Master Plan	F 1.1; App 1.6.1, 1.5.1
12	TC 6-1	Procedure for budgeting practices: preparation, tracking, reporting & approval	F 1.1; App 1.6.1, 1.5.2
13	TC 6-2	Budget verification prior to approval of contract or change order by Board	F 1.3.2; App 1.5.2, 1.6.3
14	TC 6-3	Budget verification documentation	F 1.3.2; App 1.5.2, 1.6.3

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Innovation is a change that brings value to the process and people

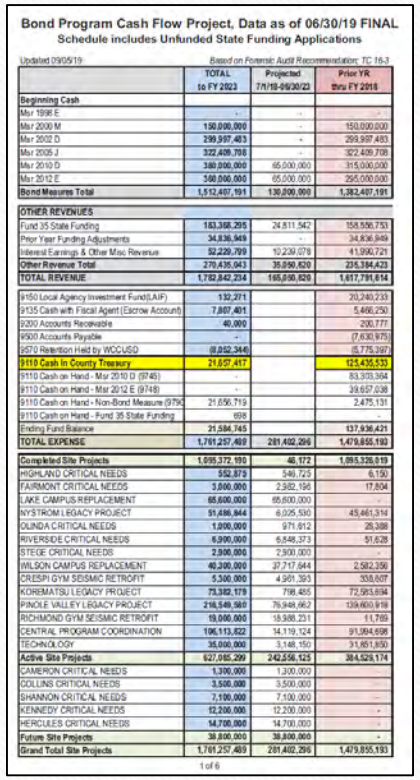
- Suite of Monthly Financial Reports
- Returning Millions of Dollars to Bond Fund Balance
- Leveraging Millions of Dollars from the State
- Adapting & Improving



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Financial Impact of Report 13 Analysis
From July 2020 to August 2020

Updated 09/05/2020

Items	Beginning Balance	Ending Balance	Variance	Notes
Adjusted Cash Balance	158,432,779	177,468,820	19,036,041	<$94,151.52> expended in June 2nd Accrual 2020 <$4,459,315.87> expended in August 2020 $23,400,090 PVHS State Funding Received $112,113.67 QTR 4b Pooled Earning June Accrual 2020 $71,485.34 QTR 4 LAIF Interest June Accrual 2020 $5,819.16 QTR 4B LAIF Interest in August 2020
Projected Revenue				
Bond Sales 2010 Measure D	-	-	-	
Bond Sales 2010 Measure E	-	-	-	
Less: Cost of Issuance	-	-	-	
Other Revenues estimated to 2021	3,370,000	3,370,000	-	
Projected Revenue Total	**3,370,000**	**3,370,000**	-	
Projected Available Funds	**161,802,779**	**180,838,820**	**19,036,041**	<$94,151.52> expended in June 2nd Accrual 2020 <$4,459,315.87> expended in August 2020 $23,400,090 PVHS State Funding Received $112,113.67 QTR 4b Pooled Earning June Accrual 2020 $71,485.34 QTR 4 LAIF Interest June Accrual 2020 $5,819.16 QTR 4B LAIF Interest in August 2020
Budget Balance				
Board Approved Budget	1,652,929,646	1,756,329,646	103,400,000	Future Facilities Master Plan Project budgeted
Less Expenses to Date	(1,594,565,639)	(1,599,119,106)	(4,553,467)	<$94,151.52> expended in June 2nd Accrual 2020 <$4,459,315.87> expended in August 2020
Budget Balance Total	**58,364,007**	**157,210,540**	**98,846,533**	
Projected Cash Balance June 2021	**103,438,772**	**23,628,280**	**(79,810,492)**	$23,400,090 PVHS State Funding Received $112,113.67 QTR 4b Pooled Earning June Accrual 2020 $71,485.34 QTR 4 LAIF Interest June Accrual 2020 $5,819.16 QTR 4B LAIF Interest in August 2020 <$103,400,000.00> Future MP to budget
State Facility Grants				
Estimated during current planning period	23,400,090	-	(23,400,090)	PVHS State Funding Received
Estimated after current planning period	7,615,578	7,615,578	-	
Future Facilities Master Plan Projects	103,400,000	-	(103,400,000)	Future Facilities Master Plan Project budgeted
Future Bond Sale 2020 Measure R	575,000,000	575,000,000	-	
2022-2023 Estimated Central Cost	5,963,011	5,963,011	-	
2022-2023 Estimated Other Revenue	2,530,000	2,530,000	-	



Bond Program Cash Flow Project, Data as of 06/30/19 FINAL
Schedule includes Unfunded State Funding Applications

Updated 09/05/19 *Based on Forensic Audit Recommendation: TC 16-3*

	TOTAL to FY 2023	Projected 7/1/19-06/30/23	Prior YR thru FY 2018
Beginning Cash			
Mar 1998 E	-	-	-
Mar 2000 M	150,000,000	-	150,000,000
Mar 2002 D	299,997,483	-	299,997,483
Mar 2005 J	322,409,708	-	322,409,708
Mar 2010 D	380,000,000	65,000,000	315,000,000
Mar 2012 E	360,000,000	65,000,000	295,000,000
Bond Measures Total	**1,512,407,191**	**130,000,000**	**1,382,407,191**
OTHER REVENUES			
Fund 35 State Funding	183,368,295	24,811,542	158,556,753
Prior Year Funding Adjustments	34,836,949	-	34,836,949
Interest Earnings & Other Misc Revenue	52,229,799	10,239,078	41,990,721
Other Revenue Total	**270,435,043**	**35,050,620**	**235,384,423**
TOTAL REVENUE	**1,782,842,234**	**165,050,620**	**1,617,791,614**
9150 Local Agency Investment Fund(LAIF)	132,271		20,240,233
9135 Cash with Fiscal Agent (Escrow Account)	7,807,401		5,466,250
9200 Accounts Receivable	40,000		200,777
9500 Accounts Payable	-		(7,630,975)
9570 Retention Held by WCCUSD	(8,052,344)		(5,775,397)
9110 Cash In County Treasury	**21,657,417**		**125,435,533**
9110 Cash on Hand - Mar 2010 D (9748)	-		83,303,364
9110 Cash on Hand - Mar 2012 E (9748)	-		39,697,036
9110 Cash on Hand - Non-Bond Measure (9790	21,656,719		2,475,131
9110 Cash on Hand - Fund 35 State Funding	698		
Ending Fund Balance	21,584,745		137,936,421
TOTAL EXPENSE	**1,761,257,489**	**281,402,296**	**1,479,855,193**
Completed Site Projects	**1,095,372,193**	**46,172**	**1,095,326,019**
HIGHLAND CRITICAL NEEDS	952,873	946,723	6,150
FAIRMONT CRITICAL NEEDS	3,000,000	2,982,196	17,804
LAKE CAMPUS REPLACEMENT	65,600,000	65,600,000	-
NYSTROM LEGACY PROJECT	51,486,844	6,025,530	45,461,314
OLINDA CRITICAL NEEDS	1,000,000	971,612	28,388
RIVERSIDE CRITICAL NEEDS	6,900,000	6,848,373	51,628
STEGE CRITICAL NEEDS	2,900,000	2,900,000	-
WILSON CAMPUS REPLACEMENT	40,300,000	37,717,644	2,582,356
CRESPI GYM SEISMIC RETROFIT	5,500,000	4,961,393	358,607
KOREMATSU LEGACY PROJECT	73,382,179	798,485	72,583,694
PINOLE VALLEY LEGACY PROJECT	216,549,560	76,948,662	139,600,918
RICHMOND GYM SEISMIC RETROFIT	19,000,000	18,988,231	11,769
CENTRAL PROGRAM COORDINATION	106,113,822	14,119,124	91,994,698
TECHNOLOGY	35,000,000	3,148,150	31,851,850
Active Site Projects	**627,065,299**	**242,556,125**	**384,529,174**
CAMERON CRITICAL NEEDS	1,300,000	1,300,000	-
COLLINS CRITICAL NEEDS	3,500,000	3,500,000	-
SHANNON CRITICAL NEEDS	7,100,000	7,100,000	-
KENNEDY CRITICAL NEEDS	12,200,000	12,200,000	-
HERCULES CRITICAL NEEDS	14,700,000	14,700,000	-
Future Site Projects	**38,800,000**	**38,800,000**	-
Grand Total Site Projects	**1,761,257,489**	**281,402,296**	**1,479,855,193**

1 of 6

presented to
Joint Board of Education & Citizens' Bond Oversight Committee

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Next Steps

This Bond Program Management Plan is a living document which is intended to be revised and refined over time to reflect emerging decisions, improvements, and best practices needed to guide the program.

Present to Board for Acceptance anticipated October 21, 2020

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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

BOND PROGRAM MANAGEMENT PLAN

SEPTEMBER 2020

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INTRODUCTION

West Contra Costa Unified School District ("District") has developed this Bond Program Management Plan ("Plan") for use in administering the District's Bond Program ("Program"). The purpose of this Plan is to document the internal controls that properly implement the District's policies, safeguard its assets, provide compliance with state and federal laws and regulations, and produce timely and accurate financial information. This Plan outlines the processes for Bond Program activities, including, but not limited to, staffing, procurement, financial controls, document control, budgeting practices, master planning, and scheduling.

The Plan's organization includes four sections: Program & Operations, Administration, Fiscal, and Project Management. Each section has a narrative and corresponding appendix that contains charts, forms, and reference materials. These sections do not replace the Board Policies and the District's contract requirements, but they do provide supplemental information regarding management and day-to-day processes for our District. The Plan strives to provide consistency in process implementation and ensure that Bond Staff, including consultants, have clear guidelines to follow. The Plan will also assist in training new members of the team by providing them with the essential information they will need to meet the expectations of the District.

This Plan was uniquely crafted for and in partnership with the community. During the development of the Plan, a dedicated web page was used to highlight the monthly updates, display draft sections, and gather public comments before the final publication of the Plan. Throughout the development process, we listened, and we learned. Accordingly, the District staff prepared two supplemental reference materials to improve navigation and enhance the reader's experience. The first document is a compilation of all the acronyms used through the Plan into one convenient resource. The second resource highlights the table of contents location of related audit recommendations, from the 2016 Forensic Accounting Investigation Phase II Report and the 2017-2019 Program Effectiveness Audit Report.

We believe the strength of the Plan lies in the ability to implement the Plan. Therefore, this Bond Program Management Plan is a living document that is intended to be updated and refined over time to reflect emerging decisions, improvements, and best practices needed to guide the program. The District will continue to encourage suggestions for revisions, additions, and modifications via email to our general mailbox facilitiesplanning@wccusd.net or through submission of a Google form available on the District website https://www.wccusd.net/Page/13520 .

The Board of Education gives life and meaning to this Bond Program Management Plan. When new regulations or better practices emerge, staff will present updates and revisions to the Plan at the Facilities Committee. Also, staff will report to the Board annually, at the minimum, that the Bond Program Management Plan is current and under implementation.

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SECTION 1. DISTRICT'S PROGRAM AND OPERATIONS

1. WCCUSD's Vision and Mission

1.1. Vision / Purpose Statement.

The Bond Team provides facilities planning and construction services in a fiscally sustainable, and transparent manner to create safe, effective, and inspiring physical environments that foster learning.

1.2. 2016 Long-Range Facilities Master Plan.

The Board of Education approved the District's current Long-Range Facilities Master Plan (FMP) on June 15, 2016. The purpose of creating a new FMP was to solicit input for prioritizing and sequencing construction projects that will utilize the remaining funds from Measure D 2010 and Measure E 2012 bonds. The process of creating the Plan began on July 24, 2015. Community and stakeholder involvement were key elements in this highly involved, transparent process.

1.2.1. The complete 2016 Long-Range Facilities Master Plan, including the development and approval process, can be found on the District's website https://www.wccusd.net/Page/6945.

1.2.2. Annual Review and Update. The Facilities Planning and Construction Department presents a yearly update on the status of the Implementation Plan for the 2016 Facilities Master Plan. The annual update includes a review of the overall project details, including scope, schedule, and budget. Throughout the year, a variety of factors may effect the Plan, so staff presents monthly project updates at the Facilities Committee and Citizens' Bond Oversight meetings. These updates may include information about the status of the procurement, site studies, design options, construction conditions, and project timelines. Historical annual Master Plan updates are available on the District's website https://www.wccusd.net/Page/6945.

1.2.3. Periodic Master Plan Reassessment. The Conclusion section of the FMP, provides an Additional Recommendation to complete a periodic review of the Plan involving the community. While the existing FMP is kept current through the annual review and update process, a reassessment may be needed every five years to incorporate new information.

1.2.4. In March 2020, the voters approved Measure R, a Five Hundred Seventy-five Million dollar general obligation bond to repair, upgrade and modernize classrooms to provide safe and secure school environments, including technology and air conditioning. Currently, the District is facilitating an update to the 2016 Facilities Master Plan to incorporate Measure R. The Facilities Master Plan Reassessment process will include active consultation with the community. The Reassessment will maintain the 2016 Master Plan End Goals:

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1.2.4.1. Identify the order in which projects on the Priority Sites would be completed based on equitable, measurable criteria;
1.2.4.2. Define construction projects with budgets; and
1.2.4.3. Establish the Implementation Plan that prioritizes a clear course of action to address facility needs.

Information on the Update of the 2016 Facilities Master Plan is available on the District's website https://www.wccusd.net/Page/6945.

1.3. Legacy Projects.

In addition to the projects defined in the 2016 Long-Range Facilities Master Plan, there are projects, known as Legacy Projects. Legacy Projects are bond-funded projects that were approved or completed before the 2016 Facilities Master Plan.

2. Roles and Responsibilities

2.1. Organizational Structure of the District.

Organizational charts for the District, are available on the District Website https://www.wccusd.net/Page/12252. A detailed Bond Program organizational chart that references titles and team designations used throughout the Plan is available in Appendix 1.1.

2.2. Teams and Departments.

Many groups contribute to the District's successful Program, each with an interest in and responsibility for the expenditure of bond funds.

2.2.1. Board of Education. The Board of Education (BOE) is responsible for governing the school district efficiently and effectively on behalf of the community. With community input, the Board envisions the education future of its community and then formulates goals, defines outcomes, and sets the course for the District. Through planning and goal-setting efforts, the Board ensures that the District's vision is articulated in written board policies, mirrored in budget planning, and implemented in ways that allow for oversight and success.

The current Board membership can be found on the District website at https://www.wccusd.net/domain/3196.

2.2.2. Superintendent. The Superintendent is designated by the Board to implement Board policies and manage the administration of the District. The Superintendent provides the Board with the information, analytics and professional advice necessary to formulate policy and monitor the operations of the District.

2.2.3. Internal Auditor. The Lead Internal Auditor is under the direction of the Superintendent with direct access to the President of the Board. This position

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performs audit investigations involving the use of public funds, complaints and allegations of misconduct of District employees.

2.2.4. Business Services. Led by Associate Superintendent of Business Services, the Business Services Department comprises the following functional areas:

2.2.4.1. Accounting
2.2.4.2. Budgeting
2.2.4.3. Fiscal Services
2.2.4.4. General Services / Purchasing
2.2.4.5. Food Service
2.2.4.6. Payroll
2.2.4.7. Independent Third-Party Audits

2.2.5. The Bond Program has two annual third-party compliance audits that are required by Proposition 39.

2.2.5.1. The historical Bond Performance Audits are available on the District website https://www.wccusd.net/Domain/20 .

2.2.5.2. The historical Bond Financial Audits are available on the District website https://www.wccusd.net/Domain/20 .

2.2.6. Operations. Led by Associate Superintendent of Facilities, Maintenance, Operations, and Bond Program, the Operations Department manages the following functional areas, including all related fiscal, multi-year budgeting, procurement, and contracting oversight:

2.2.6.1. Bond Program
2.2.6.2. Facilities Planning and Construction
2.2.6.3. Maintenance and Operations

2.2.6.4. The Bond Controls Team (BCT) leads the management of the Bond Program. The Bond Controls Team includes three management level approvers responsible for the interrelated program and project disciplines of bond finance, procurement, and engineering. All proposed expenditures require the review and approval of all three managers. The implementation of this cross-discipline approval process facilitates constant communication and ensures alignment of the Program. The current Bond Controls Team leadership includes:

2.2.6.4.1. Bond Finance: Coordinator of Bond Finance (Fiscal Approver)
2.2.6.4.2. Procurement: Director of Contract Administration (Contracts Approver)
2.2.6.4.3. Engineering: Director of Facilities Planning and Construction (Facilities Approver)

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2.2.6.4.4. The Director of Maintenance and Operations (M&O) leads the department to ensure the safety and security of students, staff, and the community by maintaining the integrity of learning and working environments. After the completion of a project, the Facilities department works very closely with the respective M&O teams to provide training and deliver warranties, manuals, and materials to ensure a successful project transition.

2.2.7. School Sites. Principals, staff, students, and parents have strong connections with their respective schools and are passionate about protecting their culture and identity. When the Board approves a project, the school community will be actively engaged in the planning process within the Board approved scope and budget.

2.2.8. Other Departments. Other District departments will be engaged when the scope of the project includes functional areas that will benefit from their expertise, including but not limited to Education Services, Special Education, Technology, Food Services, and Community Engagement.

2.2.9. Consultants. During the management of the bond program, there may be a need for individuals with expertise in certain specialized services such as program, project or construction management, and administrative matters. Since these services are incredibly technical and project dependent, it may be more efficient for the District to hire qualified consultants to perform hourly staff augmentation services as needed.

2.3. District and Professional Services Annual Staffing Plan.

Concurrent with the preparation of the annual fiscal year budget, the Bond Controls Team will prepare an Annual Staffing Plan. The Staffing Plan will anticipate and aligns staffing resources with the needs of the bond program and management of projects authorized for the upcoming fiscal year. The Plan will include services provided by program consultants as well as District staff.

2.3.1 District Staff that are funded by the Bond Program are required to complete a daily timesheet that is submitted to the Fiscal Approver monthly. A monthly reconciliation is done to ensure that only the actual hours that are billable to the Bond Program are charged to the Bond Program.

2.3.2 Consultants that provide staff augmentation services are required by contract to submit daily timesheets on a monthly basis.

3. Governance and Communication

3.1. District Business Ethics Policy.

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Board Policy 4319.21 states, "District employees are expected to maintain the highest ethical standards, follow district policies and regulations, and abide by state and federal laws." In managing vendors and contractors, staff is expected to represent the integrity of the District through transparency and strict adherence to established procedures.

3.1.1. Vendors and contractors who do business with the District are also expected to maintain the highest ethical standards. Standard contract language includes language requiring vendors' and contractors' compliance with conflict of interest laws and policies.

3.2. District Conflict of Interest Policy.

3.2.1. The Board is required to maintain the highest ethical standards and to ensure that decisions are made in the best interest of the District and the public. Board Bylaw 9270 describes in detail the conditions which may create a conflict of interest (or the appearance of such) for a Board member, District employee, or any other person acting on behalf of the District. This bylaw can be found online at https://www.wccusd.net/Page/78. In addition, the District's Governance Handbook explains the bylaw in more detail and expands on the conditions in which a potential conflict may arise.

3.3. Fraud Prevention.

3.3.1. Controls. The District's Fraud Prevention policy is governed by Board Policy 3400. Board members, District employees, vendors, consultants, contractors, and all other parties who do business with the District are expected to act with integrity and due diligence in dealing with the District's assets and financial resources. The District has established internal controls to prevent and detect any irregularities or financial impropriety in its day to day business operations. These controls may include, but are not limited to, segregating employee duties relating to authorization, custody of assets, and recording or reporting of transactions. Detailed, written job descriptions explain the segregation of functions between employees. District staff are also provided continuous in-service training on the importance of fraud prevention.

3.3.2. Process and Procedures. In addition to these control methods, the District has established processes and procedures for all procurement activities that meet all legal requirements. Through use of the Proposal Approval Checklist Form, documents internal controls are built into the procurement review and multi-approval process. At each step in the process, the District staff member responsible for that step will not approve the transaction and move it forward until all of the requirements are met.

3.3.3. Deviations. District employees are expected to be on alert for any indication of fraud, irregularity, or financial impropriety within their area of responsibility. Any incidences of known or suspected potential wrongdoing that impact the District shall be immediately reported to the employee's supervisor and/or the Superintendent or designee. The District has also established a fraud hotline

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through WeTip, which is available 24/7 for employees and members of the community to anonymously communicate any concerns. The Fraud Hotline phone number is 1-800-US FRAUD and is featured on the District website at https://www.wccusd.net/Page/8140.

3.3.4. The Superintendent or designee shall have primary responsibility for any necessary investigations of suspected fraud, impropriety, or irregularity, in coordination with legal counsel, the District's auditors, law enforcement agencies, and/or other governmental entities as appropriate.

3.4. Board of Education.

The Board of Education (BOE) is responsible for governing the school district efficiently and effectively on behalf of the community. All transactions brought to the Board for approval or ratification must be summarized in a report, called a précis. A Board précis outlines the transactions, the steps taken by the District department, the fiscal impact statement and the decision or other action requested of the Board. All précis will include a detailed financial impact statement that will identify the budget by fund and account code.

3.4.1. In the event that a Trustee recommendation is presented to the full Board that differs from staff's recommendation, the précis should clearly describe the nature of the difference between the two recommendations.

3.4.2. Board précis for various types of transactions include detailed supporting documentation available in Appendix 1.4.

3.5. Facilities Committee.

The purpose of the Facilities Committee (FC), which is comprised of two (2) members of the Board, is to provide the Bond Department and the Facilities Planning and Construction Department with focus and the opportunity for feedback and direction in a timely manner. The FC meets monthly and meetings are open to the public. The schedule can be found at the Facilities Committee page on the District's website at https://www.wccusd.net/Page/238.

3.6. Citizens' Bond Oversight Committee.

As a result of the passage of Prop 39 in November 2000, language was added to the Education Code calling for school districts to establish a Citizens' Bond Oversight Committee (CBOC) for all general obligation bonds with 55% voter approval. WCCUSD's CBOC provides oversight for Measures M-2000, D-2002, J-2005, D-2010, E-2012, and R-2020.

3.6.1. The purpose of the CBOC, as stated in Board Policy 7214.2, is to inform the public concerning the expenditures and uses of bond revenues. The CBOC's legal charge is to actively review and report on the uses of bond proceeds to ensure they are

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spent only on school facilities improvements allowed under each bond measure and not for any other purpose.

3.6.2. Education Code §15280 states that the Governing Board shall provide the Committee with any necessary technical assistance and administrative assistance in furtherance of the Committee's purpose, but cannot use bond funds to pay for these expenses.

3.6.3. The Board appoints the members of the CBOC. The Committee should consist of at least seven (7) members who serve for no more than three (3) consecutive terms of two (2) years each. The Committee must include one member who is active in the following categories: business organization, senior citizen, parent/guardian of enrolled student, parent/guardian of enrolled student and active in PTA, and taxpayers' organization.

3.6.4. The District has a link to the current CBOC roster here: https://www.wccusd.net/domain/1867. The list includes all vacant seats and invites any interested candidates to apply.

3.6.5. The District believes that another great way to recruit CBOC members is personal contact and networking by both District personnel and current CBOC members. The application to join the CBOC Team can be found here: https://www.wccusd.net/domain/1891.

3.6.6. CBOC meetings are held monthly and are open to the public. The meeting schedule and agendas can be found on the CBOC website at: https://www.wccusd.net/Domain/1819 . In addition, the CBOC and Board will hold joint meetings in the first quarter (January – March) and third quarter (July – September) of each year.

3.7. Implementation Task Force.

In 2016, the District received the Phase II Final Report of Forensic Accounting (FAI). In the FAI, Vicenti, Lloyd & Stutzman published several recommendations, including the creation of an Implementation Task Force (ITF) with the responsibility to develop and oversee an Implementation Plan. The Board approved the creation of the ITF in October of 2016. The ITF meets regularly and provides updates to the FC and to the Board of Education. Historical presentations and updates can be found here: https://www.wccusd.net/Page/8139.

3.7.1. The ITF is comprised of the following members:

3.7.1.1. Superintendent
3.7.1.2. Associate Superintendent, Business Services
3.7.1.3. Associate Superintendent, Facilities, Maintenance & Bond
3.7.1.4. Internal Auditor
3.7.1.5. Director of Contracts

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3.7.1.6. CBOC Member
3.7.1.7. Solutions Team Member

4. Reporting

4.1. Program Management and Resource Database Interoperation.

4.1.1. MUNIS. In XY, the District transitioned financial systems from Bi-Tech to MUNIS. MUNIS contains the annual general ledger and the multi-year subsidiary project ledger. The general ledger and the project ledger is reconciled monthly for accuracy by the Fiscal Approver. The Bond Program's audited financial data reside in two financial systems.

4.1.2. Colbi Technologies. In 2019, the Facilities, Planning and Construction Department contracted with Colbi Technologies to provide financial reporting and construction management document controls. The financial reporting module AccountAbility specializes in its ability to provide historical Bond Program data from both financial systems Bi-Tech & MUNIS. The construction management document controls module ColbiDocs is cost-effective, easy to use and customizable for different construction delivery methods.

4.2. Types, Format, Content, and Frequency.

4.2.1. Monthly Financial Reports. To promote transparency and accountability in the Bond Program, the Facilities, Planning and Construction Department prepares a suite of reports each month to present at the FC and CBOC. The reports provide an update on the financial status of projects as well as the status of the overall Bond Program. The development of the existing suite of financial reports that provide detailed historical and current expenditure data was done in active consultation with the CBOC. The CBOC approved this suite of reports in February 2020.

4.2.2. Bond Program Spending to Date by Site. This report, grouped by school type, shows Current Board Approved Budget, Prior Year/Current Year and Total Expenditures, Remaining Commitments, and Board Approved Budget Balance for each school site. In addition, footnotes indicate whether the site includes Legacy or 2016 Master Plan projects and the status of those projects.

4.2.3. Bond Program Financial Status Report 13. This report provides a cash projection, including Cash Balance, Projected Revenues, Available Funds, Board Approved Budget, Current Budget Balances, and Project Cash Balances. It also includes pending State Facility Grants that are expected in future years, as well as the required funding needs for future Master Plan projects.

4.2.4. Financial Impact of Report 13 Variance. This report demonstrates and provides an explanation for any changes in Adjusted Cash Balance, Projected Available Funds, Projected Cash Balance, and State Facility Grants from month to month.

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4.2.5. Bond Program AP Check List. This report lists all of the Warrants issued during the prior month, including Vendor, Check Number, Check Date, Account Code, Invoice Number, Invoice Date, Invoice Amount, and Invoice Description. This report does not include any payroll warrants.

4.2.6. Consolidated Budget Status Report - Program-Wide. This report, grouped by School site, includes Total Budget, Total Commitments, and Total Expenditures for all projects in the Bond Program dating back to fiscal 2001. This report is produced in AccountAbility.

4.2.7. Consolidated Budget Status Report - 2016 Master Plan. This report, grouped by School site, includes Total Budget, Total Commitments, and Total Expenditures for all projects in the 2016 Facilities Master Plan. This report is produced in AccountAbility.

4.2.8. A sample of each of these reports is attached in the Appendix 1.3.

4.3. Annual Financial Reports.

The Associate Superintendent of Business Services, with considerable input from the Bond Management Team, is responsible for presenting the annual budget reports for the Bond Program as part of the annual Districtwide presentation of the budget. After adoption of the annual budget, the State Department of Education requires two interim financial reports each year which are first submitted to the County Office of Education before being forwarded to the State. The Interim Reports include updates that reflect new information and Board actions taken since the original budget adoption. Any significant updates in Revenue and Expense expectations since adoption of the original budget are summarized.

4.3.1. New Fiscal Year Annual Budget – presented annually to the Board in June and adopted at the following Board meeting
4.3.2. First Interim Report (October) – update presented annually to the Board in December
4.3.3. Second Interim Report (January) – update presented annually to the Board in March

4.3.4. As a best practice, the following internal Cash Flow reports are also presented to the Facilities Committee (FC) throughout the year:

4.4. Bond Program Cash Flow.

4.4.1. In addition to the annual reports listed above, the following reports are provided to the CBOC to aid in the preparation of their annual report:

4.4.1.1. Bond Program Key Performance Indicators (KPI) Summary
4.4.1.2. Annual Report 13 Variance for January-December

4.5. Review Process.

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4.5.1. The Associate Superintendents of Business Services and Operations will review the public reports and Board précis generated by their respective departments for mathematical, spelling, and grammatical accuracy. The Associate Superintendents must review the reports and authorize their publication before they can be placed on the Board agenda.

4.6. Report Delivery.

4.6.1. Reports are made available to the public at the meetings and are published in advance on the Agenda pages of each respective entity's website:

4.6.1.1. Board of Education: https://www.wccusd.net/Page/71

4.6.1.2. Facilities Committee: https://www.wccusd.net/Page/238

4.6.1.3. Citizens' Bond Oversight Committee: https://www.wccusd.net/domain/1829

4.7. Program Communications.

To earn the public's confidence and trust in the integrity of the District's Bond Program, transparency and timely communication of accurate information are vital. Information needs to be provided consistently in an easily accessible, organized manner.

4.7.1. Website. The primary method of communication with the community is the District's website, which is where all meeting agendas, packages and minutes are published. Links to the pages related to the bond program are provided below:

4.7.1.1. Board of Education Main Website: https://www.wccusd.net/domain/3196

4.7.1.2. Board of Education Meeting Agendas / Minutes: https://www.wccusd.net/Page/71

4.7.1.3. Board of Education Policy: https://www.wccusd.net/Page/78

4.7.1.4. Bond Program Management Plan: https://www.wccusd.net/Page/13520

4.7.1.5. Citizens' Bond Oversight Committee Homepage: https://www.wccusd.net/cboc

4.7.1.6. District Main Website: https://www.wccusd.net/Page/1

4.7.1.7. Facilities, Planning and Construction Page: https://www.wccusd.net/Domain/40

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4.7.2. Facilities Master Plan Update Page:

4.7.2.1. Facilities Committee Page: https://www.wccusd.net/Page/238

4.7.2.2. Forensic Accounting Investigation: https://www.wccusd.net/Page/7491

4.7.2.3. Operations Division: https://www.wccusd.net/page/433

4.7.3. Communication Plan. To reach out to a greater audience, the District will also use other means of communication information to various stakeholders through the community. Depending on the information being provided and the targeted group, the District may consider any of the following methods:

4.7.3.1. School or District Newsletters
4.7.3.2. Social Media
4.7.3.3. Periodic Direct Mail Updates
4.7.3.4. Other Appropriate Means

4.7.4. Public Record Act Requests. Requests for information made pursuant to the California Public Records Act must be submitted to the Communications Department at communications@wccusd.net. More information regarding Public Information Request (PRAR) can be found on the District website https://www.wccusd.net/Page/10890 .

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SECTION 2. FISCAL SECTION

1. Program and Project Budgets

As new projects, previously approved by the Board under the District's Facilities Master Plan, are scheduled to begin, the project budget will be brought to the Board for approval.

1.1. Design and Construction Budget Management.

Once the project budget is approved by the Board, the Fiscal Initiator will set up the project in MUNIS. The Fiscal Initiator will prepare the New Bond Program Project Detail Form (Project Detail Form), attached in the Appendix as Item 1.6.1. Project funding will be broken down by Fiscal Year and Cost Code. The Project Detail Form requires approval from both Fiscal and Facilities Approvers.

1.1.1. The Project Detail Form is then routed to the Fiscal Initiator, who creates the project account strings and enters the multi-year budget into MUNIS. Once the budget has been entered in MUNIS, the Fiscal Initiator will complete, sign, and date the "Input in MUNIS" box on the Project Detail Form. The Fiscal Approver will then review and approve the budget batch in MUNIS and initial the form in the "Input in MUNIS" section to confirm that the project budget was entered in MUNIS correctly.

1.1.2. The Board-Approved Site Budgets for each project are reviewed on a monthly basis to confirm the accuracy and appropriateness of expenditures and commitments. Any budget transfers within the Site Project Budget require an update to the corresponding cash flow. The Fiscal Approver also verifies sufficient funding in each account string to cover anticipated encumbrances throughout the fiscal year. Board Approved Site Budgets for each project are also monitored for the overall project budget balance and project status.

1.1.3. A step-by-step flowchart of the Project Budgeting process is attached in the Appendix as Item 1.5.1.

1.2. Monthly Reconciliation Project Ledger to General Ledger.

Reconciliation of the SACS code (General Ledger Account Code) and the Project Ledger Account Code is completed monthly. If variances are found, the Fiscal Team will make corrections in MUNIS using the appropriate forms. There are three forms used, attached in the Appendix as Items 1.6.2, 1.6.4, and 1.6.5:

1.2.1. Project Multi-Year Budget Amendment / Transfer Form

1.2.2. General Journal Entry Form

1.2.3. Encumbrance Journal Entry Form

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1.2.4. After the adjustments are made, the Fiscal Team will re-run the report in MUNIS to confirm the accounts are in balance.

1.2.5. Fiscal will print out the reconciliation sheet with detail transaction data for Budget, Encumbrances and Actual Expenditures, as well as the Project Ledger report for Salaries. Detailed step-by-step Reconciliation Instructions are attached in the Appendix as Item 1.7.6.

1.3. Project Budget Transfers.

1.3.1. Budget transfers between cost codes within a project can be made at the discretion of the Fiscal Approver because there is no change to the overall project budget. Fiscal may determine that a budget transfer is needed as the result of monthly review of project budgets and/or knowledge of anticipated commitments and expenditures.

1.3.2. For every prospective transaction, the Fiscal Approver is required to review and approve the Proposal Approval Checklist Form (PACF) which confirms the account string and sufficient funding for the proposed commitment. The PACF workflow is attached in the Appendix as Item 1.5.2.

1.3.3. If a budget transfer is required in order to make sufficient funding available in the account string in MUNIS, the Fiscal Initiator will prepare a Project Multi-Year Budget Amendment/Transfer Form with all required information. The Fiscal Approver will then review the fiscal year, account string and amount, and verify that the budget transfer will keep the project within the Board-approved budget. After review, the Fiscal Approver will sign and date the form. The Fiscal Initiator will then enter the budget transfer in MUNIS and route it for approval and posting.

1.3.4. Per the requirements of Ed Code §42600, budget transfers between cost codes with no change to the overall project budget are brought to the Board quarterly (First Interim, Second Interim, Estimated Actual, and Unaudited Actual). A copy of the Project Multi-Year Budget Amendment / Transfer Form and detailed instructions for completion is attached in the Appendix as Item 1.6.2.

1.4. Project Budget Amendments.

1.4.1. Any change to the Board-approved project budget (increase or decrease) must be approved by the Board. The Bond Controls Team (BCT) may determine that a budget amendment to increase or decrease funding is necessary as the result of monthly review of project budgets and/or knowledge of anticipated commitments. If a project budget amendment is required, the BCT will prepare a Board précis, which will include a Financial Impact statement to identify the effect on the overall Program. The Financial Impact Statement will clearly state the effect to the Projected Cash Balance and overall effect to the total Bond Program Budget. The budget amendment should be a separate item on the same précis as the contract approval/ratification.

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1.4.2. After the Board has approved the additional funding, the Fiscal Initiator will prepare a Project Multi-Year Budget Amendment / Transfer Form with all required information for entry into MUNIS. Fiscal Approver will then review the fiscal year, account string, and amount, and verify available funding for the amendment. After review, the Fiscal Approver will sign and date the form. The Fiscal Initiator will then enter the budget amendment in MUNIS and release it into workflow for approval and posting.

1.4.3. At the end of the project when financial closeout is complete, the Site Bond Program Site Budget Authorization will be prepared with the final project cost. Board approval is required to finalize the project cost and transfer any budget savings back to the fund balance. Once approved by the Board, the Fiscal Initiator will prepare the Project Multi-Year Budget Amendment / Transfer Form for review and approval by the Fiscal Approver and complete the process in MUNIS.

1.4.4. A copy of the Project Multi-Year Budget Amendment / Transfer Form and detailed instructions for completion are available in the Appendix as Item 1.6.2. A copy of the Bond Program Site Budget Authorization is available in Appendix as item 1.4.3.

2. Procurement

2.1. Cost Codes — Chart and Explanation.

The District's financial system MUNIS uses General Ledger Account Codes (GL) to track all financial transactions against project budgets within a fiscal year. The Project Ledger (PL) is a subsidiary ledger within MUNIS which is used to track capital projects wherein budgets span multiple fiscal years. A copy of the MUNIS Project Ledger Cost-Code Chart and a Cost-Code Explanation worksheet with examples are attached in the Appendix under Item 1.7.

2.2. Proposal Approval Checklist Form

2.2.1. The District will procure a variety of goods and services for the delivery of a project. The procurement of all types of transactions begins with the Project Manager or department initiating a Proposal Approval Checklist Form (PACF) and attaching the corresponding proposal or quote. An example of the PACF is attached in the Appendix as Item 1.6.3, and a flowchart of the New Proposal Approval Checklist process is attached as Item 1.5.3.

2.2.2. While the PACF is under review by the Bond Controls Team (BCT), the Fiscal Approver reviews the budget availability in the account string as well as the overall project. If a Budget Transfer or Budget Amendment are required, they will initiate the process. When the review is complete, the Fiscal Approver will sign and date the PACF for confirmation.

2.2.3. Check requests for Agencies having jurisdiction where payment of fees is required in advance are processed differently from other types of procurement

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transactions. The Project Manager or Administrative Team will prepare a Check Request form and attach supporting documentation that shows the calculation of the requested amount. In the case of a Division of the State Architect (DSA) check request, a screenshot of the DSA Fee Calculator should be included. The Check Request form is then routed for review and approval. Sample Check Request form is available in the Appendix as Items 1.8.1.3.

2.3. Enter in MUNIS.

If Board approval is required, Contracts will prepare the précis, and the Assistant Superintendent of Operations will review the précis and add it to the Board Agenda. Following Board approval, Contracts will utilize the Agreement Checklist to track and confirm receipt of all required documentation. When the package is complete, the Contracts Approver will review and forward to the Associate Superintendent of Operations any agreements for signature. At this point, Contracts will upload all documents into MUNIS and release the contract or requisition in MUNIS to workflow.

2.3.1. Requisition / Purchase Order. The purchase of goods or materials that will be completed within a single fiscal year will be processed in MUNIS as a Purchase Order (PO). When the PACF is complete with all approvals and required documentation, the Fiscal Team may enter the requisition in MUNIS. A step-by-step instruction sheet for Requisition Entry in MUNIS is attached in the Appendix as Item 1.7.3. If the requisition / PO exceeds the limit, it will be released in MUNIS only after Board approval.

2.3.2. Contracts

2.3.2.1. All professional and special services contracts, as well as all construction contracts, are entered in MUNIS as Contracts. Some purchases may be entered into the MUNIS Contracts module, because they usually extend over multiple fiscal years. For contracts that are publicly bid, the Administrative Team will create a placeholder financial contract number in MUNIS that will be used as an identifier during the procurement process. After Board approval and receipt of all signed documentation, the Administrative Team will upload all documents to MUNIS and release the contract into workflow for approval. For an RFQ/RFP process, the contract is released in MUNIS after Board approval and compilation of a complete, signed, package of documents. A step-by-step instruction sheet for Contract Entry in MUNIS is attached in the Appendix as Item 1.7.4.

3. Payment Processing

3.1. Vendor Invoices.

3.1.1. Timeliness / Receipt Date-Stamp. PCC §20104.50 requires all public agencies to process payments for all undisputed, properly submitted payment requests within 30 days. While this statute generally refers to contractors, the District uses

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its best efforts to extend the same courtesy to all vendors. Vendors are required to submit invoices to the Facilities Operation Center with the following information included:

3.1.1.1. Reference to Existing Authority: Contract or PO Number
3.1.1.2. Invoice Number
3.1.1.3. Date
3.1.1.4. Name of Firm
3.1.1.5. Billing Detail Pursuant to Contract
3.1.1.6. Contractor Payment Applications in AIA G702/G703 Format
3.1.1.7. The Confidential Secretary receives all invoices and date-stamps them to begin the 30-day process window before giving them to the Fiscal Initiator.

3.1.2. Invoice Review and Approval Process

3.1.2.1. After confirming that the invoice has been received within five (5) days of the stamped receipt date, the Fiscal Initiator reviews the invoice against the corresponding purchase order or contract in MUNIS to confirm that the commitment is posted in MUNIS. They also review the invoice to make sure it includes all required information and is eligible for payment. Next, they log the invoice on the Invoice Tracker which is maintained on the District's shared network drive for accessibility by the Facilities Department. They prepare a Payment Approval Form (PAF), which can be found under Appendix Item 1.8.1.2.

3.1.2.2. The invoice and PAF are then forwarded to the Project Manager (PM) to confirm the bill rate, statement of work, and any reimbursable being billed before signing and dating directly on the invoice. The invoice and PAF is then forwarded to the Fiscal Approver, who will indicate approval of the funding source and amounts against MUNIS by signing and dating the PAF. Finally, the PAF is sent to the Facilities Approver, who indicates approval of the contract status (scope and completion of work).

3.1.2.3. The invoice is then forwarded back to the Fiscal Initiator, who will update the Invoice Tracker and submit to the Sr. Budget Clerk for entry in MUNIS. Step-by-step instructions for Invoice Accounts Payable Entry in MUNIS are attached in the Appendix as Item 1.7.5. The Fiscal Initiator will monitor the progress of the payment in MUNIS to ensure compliance with the 30-day requirement. They will review the weekly check batch, typically on Tuesdays, to confirm all of the invoices were entered. After updating the Invoice Tracker with the warrant information, they will file the hard copy invoices in the project files. A template of the Invoice Tracking Sheet can be found in the Appendix as Item 1.8.2. A step-by-step workflow of the Invoice Process can be found in the Appendix as Item 1.8.4.

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3.1.3. Invoice Rejection. If the Fiscal Initiator or the Project Manager determines that the invoice is unacceptable for any reason, it must be returned to the vendor by email in a timely manner accompanied by Invoice Rejection text, with a cc to the Fiscal Initiator and/or the Project Manager. A sample of such an email is attached in the Appendix as Item 1.8.3. In the email, the invoice number, date, contract and amount will be stated, along with the reason for the rejection which may include any of the following:

3.1.3.1. Missing Executed Contract/Amendment
3.1.3.2. Invoice Exceeds Available Balance
3.1.3.3. Missing Contract Number
3.1.3.4. Duplicate Invoice Number
3.1.3.5. Missing Supporting Documentation
3.1.3.6. Other Reason
3.1.3.7. The vendor may resubmit the invoice when the missing documents have been submitted or corrections made, at which time the 30-day window will recommence. The Fiscal Initiator is responsible for tracking the open invoice until it is resolved.

3.2. Construction Payment Applications.

3.2.1. Timeliness / Receipt Date-Stamp. PCC §20104.50 requires all public agencies to process payments for all undisputed, properly submitted payment requests within 30 days. Following review and approval of the draft payment application each month, the Project Manager will deliver the original, notarized contractor payment application with all required signatures to the Fiscal Initiator who will then date-stamp it to begin the 30-day process window.

3.2.2. Pay Application Review and Approval Process. On or around the 25th day of each month at the weekly job site meeting, the Contractor will present their pencil draft payment application for review by the Project Manager, Architect, and Inspector of Record (IOR), as applicable, all of whom are generally in attendance. After the monthly progress of completion is agreed, the Contractor will then produce the final payment application, notarized, in G702/G703 industry standard format. The Project Manager will then sign the payment application and obtain the signatures of the Architect and IOR, if necessary, in a timely manner before delivering the completed payment application to the Fiscal Initiator for processing.

3.2.3. Following the same procedure as for Vendor Invoices described above, the Fiscal Initiator will review the contract in MUNIS to confirm that the commitment is posted, and the payment application is eligible for payment. Next, the Fiscal Initiator logs the payment application on the Invoice Tracker and prepares the appropriate Payment Approval Form (PAF) that corresponds with the following invoice types:

3.2.3.1. Regular
3.2.3.2. Multi-Year

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3.2.3.3. Multi-Funded
3.2.3.4. Multi-Year and Multi-Project
3.2.3.5. Retention
3.2.3.6. Escrow

3.2.3.6.1. Samples of each type of PAF are attached in the Appendix under Item 1.8.1.2.

3.2.3.7. The PAF is then forwarded to the Fiscal Approver to review against the contract and the project budget. Lastly, the Facilities Approver will sign and date the PAF. The invoice is then forwarded back to the Fiscal Initiator, who will update the Invoice Tracker and submit to the Sr. Budget Clerk for entry in MUNIS. Step-by-step instructions for Invoice Entry in MUNIS is available in the Appendix as Item 1.7.5.

3.2.3.8. The Fiscal Initiator will monitor the progress of the payment in MUNIS to ensure compliance with the 30-day requirement. They will review the weekly check batch, typically on Tuesdays, to confirm all of the invoices were entered. After updating the Invoice Tracker with the warrant information, they will file the hard copy payment application packages in the project files.

3.2.3.9. A step-by-step workflow diagram showing the Pay Application Process is attached in the Appendix as Item 1.8.5.

3.2.4. Retention Payment to Escrow / Retention Release

3.2.4.1. PCC requires that the District withhold 5% retention on construction contracts. If the contractor has elected to hold their retention in an escrow account, the payment process involves a combination of the progress and retention payment processes. The Fiscal Initiator will run the contract retainage report in MUNIS after the contract portion of the payment application is released and then process the escrow payment. When Accounting enters the payment application in MUNIS, the portion that is paid to the escrow bank goes through the Retention workflow the following week. While the check to the contractor will be available following the next check run date, the check for the escrow bank will be available one week later.

3.2.4.2. Thirty days after the Notice of Completion (NOC) is filed, the contractor may request release of retention. This request should be separate from any other progress payments or final change order payment applications. The remaining steps to generate and track the Retention Warrant are the same as for other payments. A step-by-step description of the Retention/Escrow Payment process in MUNIS is attached in the Appendix as Item 1.7.5.2.

3.3. Check Processing / Payment Schedule.

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The Accounting department processes payments in MUNIS weekly, with check-run batches typically every Tuesday. The warrants are then available to be mailed out or hand-delivered every Wednesday after 2 PM.

3.4. Corrections.

In the monthly reconciliation of the project, District staff may discover that an invoice payment was applied incorrectly for any of the following reasons:

3.4.1. Invoice payment is made to the wrong Contract or PO

3.4.2. Invoice payment is made to the wrong Account Code for a split-funded Contract or PO

3.4.3. Invoice payment is made as a Direct Pay instead of against the Contract or PO

3.4.4. Invoice payment is made as Direct Pay with wrong Account Code

3.4.5. Any other payment correction

If the discovery is made after the check is cashed, then the invoice must be reversed and corrected in MUNIS following the steps outlined in the Invoice Correction Procedure, attached in the Appendix as Item 1.7.5.3.

4. Fiscal Year-End Procedures

The District is obligated to close their books at the end of every fiscal year, whereas projects continue to be designed and built year-round.

4.1. Deadlines for Current Fiscal Year Transactions.

Every spring, the Business Services department will publish deadlines for completion of all remaining current fiscal year transactions, by which all District Departments are expected to comply. The Payment Approval Form for any invoices submitted for payment after June 30 should clearly indicate in which fiscal year the invoice should be expensed.

4.1.1. Invoices / Pay Applications / Retention through June 30

4.1.1.1. Beginning May 1st, the Project Manager (PM) will request a projected billing amount from all contractors to be submitted by May 15th for all services completed and goods received by June 15th. The PM will provide this information to Fiscal Approver for year-end accruals and budget planning purposes.

4.1.1.2. Beginning June 1st, the PM will request invoices from all vendors for work completed and goods received by June 30th, to be received no later than the first week of July.

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4.1.1.3. Retention for all projects will be automatically carried over to the next year.

4.1.1.4. The PM is required to keep Fiscal informed of all potential commitments where the vendor may be unable to provide a timely invoice for current fiscal year goods or services.

4.1.2. Contract / Purchase Order Review

4.1.2.1. Contracts will automatically roll to the new fiscal year unless the PM confirms that the work is complete. The commitment should be closed and funds disencumbered as necessary.

4.1.2.2. Purchase Orders (POs) will automatically close unless the PM confirms that there are some open items that will not be completed or received by year-end. In that case, the PO will close and be re-issued in the new fiscal year with a new PO number.

5. Bond Financing Procedures and Strategy

For each bond financing transaction, the District shall work with its municipal advisor to identify applicable procedures and issuance strategy in advance of the financing process. Various factors may be considered including interest rate environment, debt structure, credit rating profile and market conditions at time of sale. Additionally, the following are applicable for each bond financing transaction:

5.1. Post-Financing Review.

Upon successfully closing each transaction, District staff and/or municipal advisor will report financing results to the Board of Trustees. The results will summarize transaction highlights such as final debt service, maturity term, repayment ratio, true interest cost and cost of issuance. Other pertinent details may also include pricing results, credit rating outcome, tax rate projections, available bonding capacity and future bond issuance plans.

5.1.1. For negotiated sale transactions, a post-financing review may also report secondary trade activity following initial issuance. District staff will work closely with its municipal advisor to monitor secondary market trades, identifying any specific activity in which there are unusual or significant change to price and/or yield. Review of secondary trades will extend for approximately a 30-day period following the initial sale.

5.2. Refunding of Outstanding Bonds.

On April 24, 2013, the District adopted its Refunding and Restructuring Policy (BP 7214.3). The policy was adopted to provide specific parameters and guidelines when considering the issuance of refunding bonds. The policy extends beyond statutory requirements and is intended to assist with the decision-making process and to provide a basis for

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determination on when to issue refunding bonds. Specific objectives are outlined within the policy including minimum present value savings, tax rate management objectives and/or debt service re-structuring. Policy guidelines require a minimum net present value savings of at least 4%, a minimum of $1 million present value savings and/or annual savings in excess of $100,000. Furthermore, the policy requires an annual report be presented to the Board of Trustees reviewing outstanding debt obligations and consideration of potential refunding candidates.

5.3. Arbitrage and Investments.

On November 12, 2014, the District adopted its General Obligation Bond/Post-Issuance Tax Compliance Procedures (AR 7214). The purpose of this Administrative Regulation is to establish specific procedures and assigned responsibilities which will assist the District in complying with its federal tax obligations for tax-exempt bonds. Please refer to the Post-Issuance Tax Compliance Procedures for further details.

5.4. Investments.

Proceeds generated from the issuance of bonds are required to be deposited within the County Pool and therefore the District has little discretion on how funds are invested. Bond proceeds are only made accessible to the District upon requisition for applicable capital facility expenditures.

5.5. Arbitrage.

Consideration for arbitrage becomes present when there are bond proceeds that have not been spent for a bond-financed project. Every fifth year after the issue date of bonds, the District shall have a nationally recognized rebate service provider confirm whether arbitrage has occurred and if so, ensure a rebate payment, if any, is made within 60 days. Please refer to the Administrative Regulation 7214 for specific arbitrage requirements and District procedures.

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SECTION 3. ADMINISTRATIVE SECTION

1. Procurement

1.1. Contract Administration.

1.1.1. The Administrative Team manages the procurement of quality goods, services, and construction from responsible vendors at the lowest price or best value. The Administrative Team's purpose is to ensure that the procurement of goods and services is conducted in accordance with all applicable federal, state, and local laws and regulations. Many administrative procedures are set forth by the District's Board of Education (BOE), the California Public Contract Code (PCC), the California Education Code, the Government Code, the Labor Code, and other internal control practices.

1.2. Purchasing Bid Limits.

1.2.1. PCC §20111 requires school districts to competitively bid and award any contracts over a certain expenditure level, which is adjusted annually for inflation, to the lowest responsible bidder. Each year, the State Superintendent of Public Instruction determines the bid threshold amount. For the year beginning January 1, 2020, the bid threshold amount was set at $95,200. Contracts that are subject to competitive bidding include:

1.2.1.1. Maintenance Repairs that are not considered public projects per PCC §22002(c)

1.2.1.2. Equipment, Materials, or Supplies Lease or Purchase

1.2.1.3. Non-Construction Services

Information on the latest bidding thresholds can be found on the website of the California Department of Education's Office of Financial Accountability and Information Services at https://www.cde.ca.gov/fg/ac/co/

1.2.2. Construction and reconstruction projects have a bid threshold of $15,000 that is not adjusted for inflation. On May 20, 2009, the District's Board of Education passed Resolution #90-0809 to adopt CUPCCAA's alternative bidding procedures. CUPCCAA is a useful tool for the District because it raises informal quote thresholds, simplifies the informal quote process for small projects, reduces advertising costs, expedites the bidding processes, and increases the likelihood that bids are submitted by responsive, responsible contractors. CUPCCAA allows the District to have a less formal bid process with appropriate guidelines and checks and balances in place.

1.2.2.1. CUPCCAA Contract (Informal Quotes): up to $60,000

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1.2.2.1.1. Although the District may select a qualified contractor from this list for projects under $60,000 without going through an informal or formal bid process, the District has established internal procedures that require Project Managers (PMs) / Departments to solicit informal quotes (at least three) for all projects.

1.2.2.2. CUPCCAA Informal Bid: greater than $60,000 but less than $200,000

1.2.2.2.1. Contracts for construction services are awarded to the qualified contractor that submits the lowest informal bid through the informal bidding process

1.2.2.3. Formal Bid: greater than $200,000

1.2.2.3.1. Any contract for construction services may be subject to standard formal bidding procedures. All contracts that exceed the maximum threshold are subject to all formal bidding procedures.

1.3. Conflict of Interest Policy.

1.3.1. The District's Governing Board is charged with maintaining the highest level of ethical standards to ensure that decisions are made in the best interest of the District and the public, and also in accordance with all laws and regulations. To that end, the Board adopted Bylaw 9270 and its corresponding appendix as a Conflict of Interest Code that incorporates all legal provisions. The purpose of this policy is to observe all state statutes regarding conflict of interest and to engage in District business activities in a manner that avoids conflicts of interest and/or the appearance of impropriety.

1.3.2. In addition, the District extends its code of ethics standards to all vendors who do business with the District. In the standard construction bidding requirements, contractors must provide a Non-Collusion Declaration with their bids. For professional service providers, the RFQ/RFP process includes a certification of conflict of interest.

1.4. Contract Templates.

1.4.1. The District uses standardized contract document templates prepared and approved by legal counsel for all of their construction, professional, and special services contracts. Any deviations from the approved contract templates requires approval by legal counsel on a case-by-case basis.

1.4.2. District legal counsel will annually review the standard contract and amendment templates to implement any updates in regulatory requirements, as well as any recommendations that can strengthen the District's protections.

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1.5. Proposal Approval Checklist Form Workflow

1.5.1. The Proposal Approval Checklist Form (PACF) is used to document the approval of all proposed procurement transactions, with the exception of construction change orders and check requests for Outside Agency fees. This form requires approval from the PM or department as well as the Bond Controls Team. The Bond Control Team is comprised of management level approvers for Contract, Fiscal and Facilities that review and confirm the validity of all proposed expenditures before they can be entered into the financial system. The Proposal Approval Checklist Form has evolved over the years and includes instructions that detail the function and use of the form to ensure consistency. Key features of the form include the verification of the budget / account code(s), contract type / historical contract details, Board meeting date and approval process. An executed form is uploaded into MUNIS, the District's financial system, documenting the approvals, before the financial contract is released into MUNIS workflow. The result is an internal controls process that prevents the payment for any goods or services without documenting and completing all the necessary reviews and approvals. This workflow approval process is detailed in Appendix 1.5.3.

1.6. Construction.

1.6.1. Project Controls Thresholds Guide. The Project Controls Threshold Guide identifies the various requirements of a construction contract that may be triggered by the contract value threshold. The Construction Services Contract Value Threshold chart is used internally as a resource and reference for staff and can be found in the Appendix as Item 1.10.1.

1.6.2. Delivery Methods. There are several methods in which a building project is designed and constructed, each with its own considerations for cost, risk, and schedule. The types of project delivery methods in use by the District include:

1.6.2.1. Design-Bid-Build

1.6.2.1.1. This is the traditional method of delivering a construction project. There is a clear distinction between the design and construction phases of this building process. The architect is selected through an RFQ/P (Request for Qualifications and Proposal) process, and after the design documents are approved by the Division of the State Architect (DSA), the project is competitively bid.

1.6.2.1.2. One of the risks inherent in Design-Bid-Build projects is the potential for ambiguity/conflicts between the design documents and the constructability of the project. This may result in change orders that increase the cost of the project.

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1.6.2.2. Design-Build

1.6.2.2.1. Under the Design-Build method, the architect and contractor work together as a team under one contract to deliver the project from start to finish. The Design-Build Entity (DBE), usually a partnership between an architect firm and a general contractor, is selected via an RFQ/P process.

1.6.2.2.2. This approach requires the owner to determine the project requirements before design, and establish a firm maximum price for the project.

1.7. Professional and Special Services.

1.7.1. Architectural and professional services providers are also subject to a fair and competitive selection process pursuant to Government Code §4529.10. Compliance with this requirement is typically achieved through a procurement process that starts with a Request for Qualifications (RFQ), followed by a Request for Proposals (RFP). This process allows for a comprehensive evaluation of each firm's qualifications and a process for the selection of the best value firm.

1.7.2. Alternatively, Government Code §53060 allows Districts to contract with an entity to furnish "special services and advice" to the District in financial, economic, accounting, engineering, legal, or administrative matters. Any person so employed must be specially trained and experienced, and competent to perform those special services.

1.8. Goods and Material Purchases.

1.8.1. The purchase of equipment, materials, and supplies is governed by PCC § 20111 which requires that the District competitively bid any contract involving an expenditure over the public bidding threshold, as determined annually by the State Superintendent for Public Instruction.

1.8.2. California Multiple Award Schedule (CMAS): Ed Code § 17595 and PCC § 10299 provide that competitive bidding may be waived when purchasing materials, equipment, or supplies through the Department of General Services or utilizing its California Multiple Award Schedule (CMAS). California Multiple Award Schedules are supplier agreements based upon an existing Federal GSA or other approved multiple award contracts. CMAS offers a wide variety of commodity and information technology products at prices that have been assessed to be fair, reasonable, and competitive.

1.8.3. Piggyback Bids: PCC § 20118 provides an alternative to competitive bidding by utilizing another public agency's procurement to purchase or lease materials, supplies, equipment, vehicles, and other personal property where the public agency has complied with its own applicable statutes. This is known as "piggybacking," and works by using the pricing and products from a "piggyback

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contract"—a contract held by another school district or public agency— without the need for additional public bidding. The originating public agency must follow formal bid procedures and other piggyback procedures. Piggybacking reduces the cost of procurement and often provides lower prices than a single jurisdiction would be able to obtain. A piggyback contract generally cannot include any "public work". The piggybacking district must meet the bid requirements, including bonds, insurance, and new contract(s).

1.8.4. For purchases below the bid threshold, the District requires the department Project Manager (PM) to solicit three (3) written quotes.

2. Bidding

2.1. Construction: Design-Bid-Build.

The procedures described below do not replace the Board Policies and the District's contract requirements, but they do provide supplemental information regarding management and day-to-day processes for our District.

2.1.1. Project Labor Agreement

2.1.1.1. The District has had a Project Labor Agreement (PLA) in place since 2003. The purpose of a PLA is to establish the terms and conditions under which contractors who successfully bid on projects are expected to perform in order to complete the project in a safe, efficient and speedy manner. The agreement includes provisions to prevent any work stoppages, promote a harmonious work environment between labor and management, and ensure the payment of a Prevailing Wage rate.

2.1.1.2. The PLA applies to all bond-funded construction work, including demolition, site preparation, alteration and repair work, and any related change order work. Originally, the PLA applied to the projects listed on Attachment B to the agreement; however, there is a provision that allows the agreement to be extended to other projects. Contract documents for all bond-funded projects that cost $1 million or more include an extension of the PLA to each project.

2.1.1.3. The terms and conditions of the PLA have been incorporated into the District's Div. 00 and 01 Front-End Construction Documents to enforce consistent application of the agreement's provisions. The PLA Implementation Specification (Document 00 80 00) describes how the District's Labor Coordinator, will assist the District in implementing the PLA throughout the Bidding, Pre-Construction and Construction phases. In addition, the Labor Coordinator will manage all Program inquiries and issues, Contractor verification, monitoring and enforcement of Program policies.

2.1.2. Local Capacity Building Program (LCBP)

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2.1.2.1. In order to provide economic opportunity for residents and businesses and stimulate local economic development, the District established a Local Capacity Building Program (LCBP). The intent was to further encourage and facilitate equal opportunities for local and small West Contra Costa County businesses who are interested in doing business with the District and working on Bond-funded projects. The goals of the LCBP included the following:

2.1.2.1.1. Increase number of West Contra Costa County businesses participating in all aspects of the District's construction projects and construction-related professional services;

2.1.2.1.2. Alleviate unemployment and underemployment of West Contra Costa County community residents;

2.1.2.1.3. Increase participation of under-utilized local businesses, otherwise qualified to participate in District construction projects;

2.1.2.2. In July 2014, SB 854 eliminated the requirement to use the labor compliance programs and shifted the cost and responsibility from school districts to the Department of Industrial Relations (DIR). Due to the legislative changes and considerable cost-savings, the District discontinued the Labor Compliance Program in June 2017. In an effort to continue to collect local capacity hiring statistics for the Board, the District has shifted the reporting responsibility to the contractor, who is required to provide copies of all certified payroll to the DIR.

2.1.2.3. In addition to certified payroll, contractors are required through contract documentation to provide the District with local hiring participation reports. Document 00 80 00 of the Front-End Documents, which applies to enforcement of the PLA, requires the contractors to demonstrate good faith in hiring local workers.

2.1.2.4. To maintain the ongoing commitment to the local community, the District has also incorporated a plan for local outreach, including trade contractors, as part of the procurement plan for Design-Build projects. The contract language in the District's construction contracts includes a requirement for local participation outreach and engagement.

2.1.2.5. In addition, the District will continue to encourage local participation through direct vendor outreach and solicitation.

2.1.3. Contractor Prequalification

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2.1.3.1. CUPCCAA. One of the mandatory provisions of CUPCCAA, is that the District must maintain a list of registered bidders for each calendar year. Each November, the District publishes a notice in various trade journals and publications, inviting all licensed contractors to submit information for inclusion on the District's annual list of qualified bidders. The CUPCCAA prequalification application requests that contractors provide the following information:

2.1.3.1.1. Company name
2.1.3.1.2. Contact name and mailing address
2.1.3.1.3. Contact phone number, fax number and email address
2.1.3.1.4. Type of work contractor is interested in performing
2.1.3.1.5. Type of work contractor is licensed to perform
2.1.3.1.6. Contractor's license class and number
2.1.3.1.7. Department of Industrial Relations (DIR) Registration

2.1.3.2. The annual CUPCCAA list of qualified bidders will automatically include all contractors who submitted one or more bids to the District during the prior year. The list must include, at minimum, all contractors who have properly provided the District with the required information either during the calendar year in which the list is valid, or during November or December of the prior year. A contractor may have their firm added to the bidders list at any time by providing the required information.

2.1.3.2.1. The Contractor Registration Application and instructions can be found on the District's website at: https://www.wccusd.net/Page/9049.

2.1.3.3. PCC § 20111.6 requires mandatory prequalification of all general contractors and MEP subcontractors on construction contracts with a projected value of $1 million or more. This prequalification process applies to all general contractors and all electrical, mechanical, and plumbing subcontractors with license types C4, C7, C10, C16, C20, C34, C36, C38, C42, C43, and C46.

2.1.3.4. For any project that meets this requirement, Documents 00 11 16 Invitation to Bid and 00 21 13 Instructions to Bidders describe the mandatory prequalification requirements for the project. Contractors must submit a Prequalification Questionnaire for Prospective Bidders prior to submitting a bid or proposal on the project. This form, with instructions for submission, can be found on the District's website at: https://www.wccusd.net/Page/9049.

2.1.3.5. Contractors must complete the application and submit it to the District at least ten (10) business days prior to the bid opening date. The District will publish the final list of prequalified general contractors and electrical, mechanical, and plumbing subcontractors who are eligible to bid at least seventy-two (72) hours prior to bid opening. Prequalification will place

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contractors on the District's Qualified Bidders list for a period of one calendar year.

2.1.3.6. Firms that are already prequalified with the District may renew their prequalification for an additional year by completing the Renewal Prequalification Questionnaire for Currently Prequalified Firms. Firms may renew annually for two (2) years; however, the renewal form may not be used if a firm originally prequalified more than three (3) years prior to the date of renewal. The District reserves the right to revoke, suspend, or rescind a contractor's prequalification status due to a change in status or the failure to update information.

2.1.4. Front End Documents (Division 00 and 01)

2.1.4.1. The Bid Documents typically include the Project Specification and the Drawings. The Project Specifications include the administrative, organizational, performance, and payment requirements from Division 00 and 01, which are known as the Front-End Documents and the technical specifications. In general, Division 00 covers bidding requirements, and Division 01 covers the rules by which the project is expected to be managed. The District only uses the standard Division 00 and 01 Front-End Documents that have been prepared by legal counsel. The Administrative team prepares a draft of the project-specific Front End Documents in partnership with the Project Team.

2.1.4.2. Bid Advertisement. Section 00 11 16 of the Front-End Documents includes the Invitation to Bid, which is the public notice that calls for bids from prequalified contractors. The Invitation to Bid is published in its entirety in the West County Times, a local newspaper of general circulation in the District at least once a week for two (2) weeks. Per PCC § 20112, the published notice must state the scope of work to be done or materials or supplies to be furnished, and the time and place where bids will be opened.

2.1.4.2.1. Proof of Publishing. The Proof of publication of the Invitation to Bid must be retained in the central program bidding files as part of the complete bid package and filed in the project file.

2.1.4.3. Instructions to Bidders. Section 00 21 13 of the Front-End Documents includes Instruction to Bidders, containing all of the documents, forms and information required for consideration of a bid. This document describes what is required of bidders, requirements for a successful bid and how to submit it, how to ask questions about the contract documents, how the lowest responsive, responsible bidder will be determined, how the contract will be awarded, how a bidder may submit a bid protest, and the bidder's responsibility.

2.1.5. Bidding Schedule

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2.1.5.1. The District maintains a schedule of all upcoming public bidding opportunities on their website at https://www.wccusd.net/Page/9048. The schedule includes dates for each of the following:

2.1.5.1.1. Drawing Availability
2.1.5.1.2. First Bid Advertisement
2.1.5.1.3. Second Bid Advertisement
2.1.5.1.4. Job Walk/s
2.1.5.1.5. Final Addenda Date (published 72 hours prior to Bid)
2.1.5.1.6. Bid Date

2.1.5.2. A sample Bid Schedule is attached in the Appendix as Item 1.10.3.

2.1.6. Pre-Bid Job Walk/Meeting

2.1.6.1. Depending on the scope and anticipated cost of the project, the District may choose to offer one or more Pre-Bid Conferences or Job Walks for bidders. The District may also determine that attendance at least one of the meetings is mandatory for potential bidders. Attendees will be required to sign in on a Job Walk Attendance form which will constitute proof of attendance. The Pre-Bid Job Walk sign in sheet will be issued to bidders through an Addenda.

2.1.7. RFIs for Clarification

2.1.7.1. If potential bidders have any questions about anything specific in the Contract Documents prior to bidding, they are required to submit them in writing to the District. The District will issue any interpretations or clarifications deemed necessary in writing by Addenda to all parties recorded by the District as having received the Contract Documents. Questions received less than seven (7) calendar days prior to the date for opening Bids may not be answered. The form for pre-bid RFIs is available in Appendix 1.10.4. All pre-bid RFIs should be submitted to facilities_procurement@wccusd.net.

2.1.8. Materials/Product Standards

2.1.8.1. The District maintains a list of Standard Materials and Products for use in constructing and maintaining their facilities. A copy can be found on the District's website at: https://www.wccusd.net/site/handlers/filedownload.ashx?moduleinstanceid=13545&dataid=20440&FileName=Material%20and%20Product%20Standards.pdf.

2.1.8.2. The Contract Documents (or the Addenda) will specify all products and systems to be used in the construction of the project. Potential bidders may request a substitution at least seven (7) days prior to the bid date.

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2.1.8.3. Such requests must contain enough information for the District to assess the acceptability of the product or system, as well as the impact of the substitution to the project. Without sufficient information, the request for substitution will be rejected. The Materials/Products Substitution Form is available in 1.11.2.

2.1.8.4. All approved substitutions will be listed in the Addenda. Any rejection of a substitution request prior to the bid opening shall be conclusive, requiring Bidders to list only approved items. A bid shall be deemed non-responsive if it lists a product or manufacturer of a substitution that is not approved.

2.1.8.5. After Bid Award, the contractor may propose an equal to materials or products specified in the contract documents.

2.1.8.6. Sole-Source items are materials and products that must be manufactured by a single source to ensure safe, practical, and efficient construction as well as maintenance operations over the useful life of the facilities. On March 29, 2017, the Board passed Resolution No. 69-1617, which designated specific materials and products for use on public works projects. A copy of the Resolution can be found on the District website at: https://www.wccusd.net/site/handlers/filedownload.ashx?moduleinstanceid=13545&dataid=20631&FileName=Resolution%2045-1516.pdf

2.1.9. Addenda. After publication of the Bid Documents, any modifications to parts of the Contract Documents, clarifications, or additional information will be communicated to potential bidders through the issuance of Addenda by the District. Bidders must acknowledge each Addendum in its Bid Form by number or the Bid may be considered non-responsive. Each Addendum shall be part of the Contract Documents and will be issued no later than seventy-two (72) hours prior to the Bid Date. A complete listing of Addenda for each Bid may be obtained from the District or the District's planholder BPXpress.

2.1.10. Bid Day

2.1.10.1. The date and time of the Bid Opening will be stated on the Invitation to Bid. Each Bidder shall ensure that the Bid:

2.1.10.1.1. Is sealed and marked with name and address of the Bidder, the Project name and number, the bid number and bid package (if applicable), and the date for opening bids;

2.1.10.1.2. Contains all documents as required therein; and

2.1.10.1.3. Is submitted by the date and time shown in the Invitation to Bid

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2.1.10.2. Sealed Bids will be received until the stated time at the Reception Desk located at the District's Facilities Operations Center, 1400 Marina Way South, Richmond, California. At or after that time, the Administrative Team will open the bids and read them aloud publicly. Any bid that is submitted after this time shall be non-responsive and returned to the bidder.

2.1.10.2.1. The District may choose to use an online bid process. Details about how to submit a bid are available in Appendix 1.10.7.

2.1.10.3. Bidders must supply all information required by each Bid Document. Bids must be full and complete. Bidders must complete and submit all of the following documents with the Bid Form:

2.1.10.4. Bid Bond or Other Security: Bidders must submit their Bid Form with cash, a cashier's check or a certified check payable to District, or a bid bond by an admitted surety insurer of not less than ten percent (10%) of their base Bid amount, including all additive alternates.

2.1.10.5. Designated Subcontractors List: Bidders must submit with the Bid the Designated Subcontractors List for those subcontractors who will perform any portion of Work, including labor, rendering of service, or specially fabricating and installing a portion of the Work or improvement according to detailed drawings contained in the plans and specifications, in excess of one half of one percent (0.5%) of total Bid.

2.1.10.6. Non-Collusion Declaration: Bidders shall submit the Non-Collusion Declaration with their Bids.

2.1.10.7. DIR Registration Verification and Contractor's License Verification (of general contractor and all listed subcontractors)

2.1.10.8. Verification of Prequalification Status (as necessary)

2.1.10.9. Additional sheets required to fully respond to requested information are permissible. Bidders shall not modify the Bid Form or qualify their Bids. Bidders shall not submit scanned, re-typed, word-processed, or otherwise recreated versions of the Bid Form or other District-provided documents.

2.1.10.10. The Board will award the bid to the lowest responsive, responsible bidder. Any bids that do not comply with all statutory requirements or do not include all documentation required in the Invitation to Bid and the material requirements of the specifications will be deemed "non-responsive" and must be rejected.

2.1.10.11. Any claim by a bidder of an error in their bid must be made in compliance with PCC § 5100.

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2.1.10.12. The Administrative Team will review all bids for responsiveness and completeness to determine the lowest, responsive, responsible bidder and the next two (2) lowest bidders. All bids will be listed on a tally sheet. The Administrative Team will post the bid results, external tally sheet, and full bid package of the apparent low bidder on the website here: https://www.wccusd.net/Page/11710. Posting these documents starts the bid protest period. Lastly, the Administrative Team will email the Subcontractor List from the three (3) lowest bidders to all contractors who request the information.

2.1.11. Protests

2.1.11.1. Pursuant to Board AR 3311, a bidder may protest a bid award if they believe that the award was inconsistent with Board policy, the bid's specifications, or was not in compliance with law. The protest must contain a complete statement of any and all bases for the protest, referring to the specific portions of all documents that form the bases for the protest.

2.1.11.2. The District reserves the right to reject any or all bids, including without limitation the right to reject any or all nonconforming, non-responsive, unbalanced, or conditional bids, to re-bid, and to reject all bids and re-bid the Project. The District also reserves the right to waive minor irregularities and immaterial deviations.

2.1.12. Board Authorization

2.1.12.1. At the conclusion of the Bid Protest Period, the Administrative Team will prepare a Proposal Approval Checklist Form (PACF) for the contract to the lowest responsive, responsible bidder and forward it to the Bond Controls Team for review and approval.

2.1.12.2. The package is then returned to the Administrative Team, who will prepare a draft of the Board précis which will completely document the bidding process and the selection of the lowest, responsive, responsible bidder. The Board précis is then routed for review and approval to the Bond Controls Team. The Approvers will finalize the Board précis and forward the document, along with the appropriate backup documents, to the Associate Superintendent of Operations (ASO) for review and inclusion on the Board Agenda.

2.1.12.3. The selection of the contractor will be specifically stated in the Board minutes.

2.1.13. Notice of Award

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2.1.13.1. The Notice of Award (NOA) is issued to the selected contractor as confirmation that the contract was awarded by the Board, the Superintendent, or the Superintendent's designee and confirms the contract price. The Administrative Team prepares the Notice of Award for review by the Contracts Approver. The Notice of Award is Document 00 51 00 of the Front-End Documents, and attached in the Appendix as Item 1.9.1.

2.1.13.2. The Assistant Superintendent of Operations will sign and date the Notice of Award (NOA). The Administrative Team then emails the NOA and Contract Documents to the contractor, which begins the seven (7) calendar day period in which all of the contract documentation including bond, certification, and insurance must be provided.

2.1.14. Notice to Proceed

2.1.14.1. When all of the contract documents have been received and signed by all parties, and the contract has been entered in MUNIS, the Administrative Team will prepare the Notice to Proceed (NTP) for signature by the Assistant Superintendent of Operations (ASO). The NTP is included in the Front-End Documents as Document 00 55 00 and attached in the Appendix as Item 1.9.2.

2.1.14.2. The Administrative Team will email the executed copy of the Contract Document, the NTP, and the Department of Industrial Relations (DIR) number for the project to the contractor. The NTP will establish the contract Commencement Date as well as the date for required Project Completion. The contractor has ten (10) calendar days following the date of the NTP to provide the following documentation:

2.1.14.2.1. Contractor's preliminary schedule of construction;

2.1.14.2.2. Contractor's preliminary schedule of submittals, including Shop Drawings, Product Data, and Samples submittals;

2.1.14.2.3. Contractor's preliminary schedule of values for all of the Work;

2.1.14.2.4. Contractor's preliminary Contractor's Safety Plan specifically adapted for the Project;

2.1.14.2.5. A complete Subcontractors list, including the name, address, telephone number, facsimile number, California State Contractor's License number, classification, and monetary value of all Subcontracts.

2.2. Construction: Design-Build.

The Design-Bid delivery method is a collaboration between the architect and builder, which are collectively known as the Design-Build Entity (DBE). The Design-Build contract

covers the project from design through construction and closeout. Pursuant to the Education Code, the design-build procurement process requires a two-step Request for Qualifications (RFQ) and Request for Proposals (RFP) procedure.

2.2.1. RFQ/RFP Process for Selection of Design-Build Entity

2.2.1.1. As with other RFQ processes, the Administrative Team will publish a Request for Qualifications (RFQ) and manage any questions or requests for clarifications from prospective respondents. Any addenda will be published at least seventy-two (72) hours prior to the date that the RFQ package is due. The Administrative Team will also conduct a prequalification conference with the Project Team, if necessary.

2.2.1.2. After the RFQ due date, the Administrative Team will review the prequalification submittals together with the Project Team. The District may conduct interviews with any or all of the respondents, as necessary. The Project Team will evaluate the submittals of the DBEs and rank them on a tally sheet. The Administrative Team will notify all respondents of their prequalification status. Only those DBEs who meet the District's requirements will be invited to submit proposals for the project.

2.2.1.3. When the District's requirements for the Design-Build project have been finalized, the Administrative Team will publish the Request for Proposals (RFP) to the prequalified DBEs. During the pre-proposal period, the Administrative Team will manage any questions or requests for clarification. The Project Team will participate in a pre-proposal conference as necessary.

2.2.1.4. When the submittals have been received, the Administrative Team and the Project Team will evaluate the responses for thoroughness and completeness. The Project Team may also conduct interviews with any or all respondents as necessary. After an exhaustive review process, the Team will rank the DBEs and select a primary entity and a back-up entity in case the District is unable to successfully negotiate a contract with the selected DBE. The Administrative Team will notify all respondents of the best-value firm.

2.2.2. Design-Build Contract

2.2.2.1. The District includes a copy of the draft contract in the RFP package that is distributed to prequalified DBEs, who must describe any desired modifications to the terms in their RFP submittal. Any deviations from the standard contract template, whether requested in the RFP submittal or during contract negotiations with the selected DBE, must be reviewed and approved by the District's Legal Department.

2.2.2.2. When the Design-Build contract has been agreed upon with the selected firm, the Administrative Team will prepare a Proposal Approval Checklist

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Form (PACF), with all appropriate backup. After the PACF receives Contracts approval, it is routed to Facilities for review and approval, and then to Fiscal, where the available funding and budget strings are confirmed prior to approval.

2.2.2.3. The package is then returned to the Administrative Team, who will prepare the précis for Board approval. The entire package then goes to the Associate Superintendent of Operations (ASO), who will review and approve the documentation before scheduling the contract award on the agenda for the next Board meeting.

2.2.2.4. After Board approval, the Administrative Team will draft the Notice of Award (NOA) for signature by the ASO. The Administrative Team will then email the NOA and contract to the selected DBE. Upon return receipt of the signed contract, the Administrative Team will fill out the contract checklist to confirm that all required documentation is received. When the package is complete, the Administrative Team will submit the package to the Contracts Approver for review and approval. Lastly, the ASO will review the checklist and approve the contract.

2.2.2.5. When the contract has been created, routed and approved in MUNIS, the Administrative Team will mail an executed copy of the contract, a Notice to Proceed, and the project's DIR number to the selected firm. All procurement documentation related to the RFQ/RFP process must be filed in the central program files as well as the project files.

2.3. Professional and Special Services

2.3.1. Board Policy 3600 authorizes the use of consultants to provide professional advice or specialized technical services which aren't needed on a continual basis and can't be provided by staff due to limitations of time, experience, or knowledge. Such individuals, firms, or organizations may, as consultants, assist staff with decisions and/or project development related to financial, economic, accounting, legal, administrative, or other matters.

2.3.2. Government Code § 53060 states that school districts and other public entities may contract with persons or firms who provide "special services and advice" to the District in financial, economic, engineering, accounting, legal, or administrative matters without going to bid. Any person so employed must be specially trained, experienced, and competent to perform the special services required.

2.3.3. However, Government Code § 4529.10 states that architectural and engineering services related to construction work do require a fair, competitive selection process. School districts generally comply with these requirements by using a Request for Qualifications (RFQ) process, followed by a Request for Proposals (RFP) process, described below.

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2.3.4. Request for Qualifications

2.3.4.1. The Administrative Team will prepare a Request for Qualifications (RFQ) to solicit credentials from a pool of service providers. The Administrative Team will publish the RFQ and manage the Request for Information (RFI) process during the period before Statements of Qualification (SOQs) are due. In response to any questions or clarifications, the Administrative Team will issue Addenda no later than seventy-two (72) hours before due date. The Administrative Team may schedule a pre-proposal meeting if necessary.

2.3.4.2. The RFQ will describe the services to be performed and the minimum qualifications required for consideration. The Statement of Qualifications (SOQ) submission package may include some or all of the following:

2.3.4.2.1. Statement of Qualifications (SOQ): Description of activities and offices in California, including locations, employees, and a summary of firm's services.

2.3.4.2.2. Professional Team: Identify the individual who will be the senior representative; discuss availability and summary of qualifications. Identify other individuals and support staff; note location and describe each person's role.

2.3.4.2.3. Approach: Describe approach to performing services in detail.

2.3.4.2.4. Key Considerations: Discuss any unique factors related to firm or strategy, and any challenges or issues that the District should consider.

2.3.4.2.5. Financial Position

2.3.4.2.6. Distinguishing Characteristics: How is your firm different from others? Summarize any points the District should take into consideration.

2.3.4.2.7. Recent School District Experience: Select two (2) to four (4) recent and/or long-term assignments with school districts, including project type, delivery method, construction cost, and any other relevant information.

2.3.4.2.8. Fee: Basis on which fee is determined, although the RFP process may request fee proposals to be submitted in a separate submission.

2.3.4.2.9. References

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2.3.4.2.10. Legal Questions: conflict of interest statement, compliance statements, any bankruptcy or OSHA violation history, etc.

2.3.4.3. District staff will evaluate all SOQ packages using a set of uniform criteria identified in the procurement which may include the following:

2.3.4.3.1. Demonstrated understanding and responsiveness of RFQs.
2.3.4.3.2. Qualifications and experience of persons named in SOQ.
2.3.4.3.3. Financial strength and demonstrated commitment.

2.3.4.4. References

2.3.4.4.1. The Administrative Team may request an interview or additional information from any firm prior to making any selection. District staff will evaluate SOQs using a set of uniform criteria to determine the firms that are well-qualified to perform the services on future projects at school sites throughout the District.

2.3.4.4.2. The District may solicit SOQs from additional firms from time to time to include with the pool of prequalified firms. Any and all SOQs can be rejected if they are conditional or incomplete, or if there are any alterations or irregularities in the submission. In addition, the District may choose to reject any SOQ that it finds to be misleading or false.

2.3.4.4.3. The District will make a recommendation to the Board to designate the chosen firms as prequalified for their respective types of services; however, this does not constitute a specific project award. This action merely creates a pool of prequalified firms to receive future requests for proposals as the need for performance of the services arise.

2.3.4.4.4. When the final pool of qualified service providers has been determined, the Administrative Team will email the list to all those who submitted RFQs. This pool of service providers will then be eligible to participate in Requests for Proposals (RFP) for future services. The District will issue RFPs for Professional Services only to prequalified consultants as needed, and on a project-by-project basis. To that end, as a good business practice, the District maintains lists of prequalified architects, for a range of project sizes.

2.3.5. Request for Proposals

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2.3.5.1. Once the pool of qualified professional service providers has been established, the District may issue a Request for Proposals (RFP) for a specific scope of work. The main purpose of the RFP process is to allow for a comprehensive and competitive analysis of each qualified candidate based primarily on pricing considerations.

2.3.5.2. The Administrative Team will publish the RFP only to the professional service providers who prequalified in the RFQ process. In general, the RFP will include general information describing the project and/or the scope of services as well as a list of required information to be submitted in the proposal, including but not limited to:

2.3.5.2.1. Letter of Interest: Brief statement of the firm's experiences, personnel, subconsultants, and what makes the firm a good fit to work with the District.

2.3.5.2.2. Table of Contents

2.3.5.2.3. Executive Summary: Outline of the firms' approach in providing the services and a brief summary of qualifications.

2.3.5.2.4. Proposed Personnel: Key personnel who will provide the services. A definition of each individual's role and responsibilities, along with an outline of their experience.

2.3.5.2.5. Narration of Services Offered by Firm:

2.3.5.2.6. Detailed Statement of Services

2.3.5.2.7. Proposed Schedule: Start/End and Duration

2.3.5.2.8. Prior Relevant Experience: All Education clients for whom firm has provided similar services in the past five (5) years.

2.3.5.2.9. Additional data related to firm's proposal

2.3.5.2.10. Firm's current work commitments

2.3.5.3. Compensation: Proposed fee for performance of services, as well as breakdown and explanation of the basis of the fee for each of the required tasks. Provide a current fee schedule for the types of services that the firm offers, along with any variations that the District may expect. Include any prospective markups on subconsultant fees and all other costs, fees, or charges anticipated to be part of the price to complete the services.

2.3.5.4. The RFP includes the standard form of Professional Services Agreement. The prospective firm must include in their response any comments or

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objections to the form. Any deviations from the template requested by the prospective consultant are reviewed by the Legal Department prior to entering into contract negotiations.

2.3.5.5. The Administrative Team will manage all clarifications and inquiries and will publish any addenda no later than seventy-two (72) hours prior to the RFP due date. If necessary, the Contracts Approver will conduct a pre-proposal meeting.

2.3.5.6. District staff will open the proposals and review them for responsiveness and completeness. The Administrative Team may choose to interview some or all of the firms that submit proposals. Selection of one or more firms to perform the requested services will be based on an evaluation of qualifications and demonstrated competence, as well as a competitive analysis of pricing. The results will be emailed by the Administrative Team to those who submitted proposals.

2.3.5.7. Any protests to the RFP process must be submitted in writing to the District. The Protest Statement must refer to specific portions of any documents that form the basis for the Protest, as well as any other points of reference. The name, address, and phone number of the person representing the protesting party must also be included. The protesting party must concurrently transmit a copy of the Protest and any attachments to all of the parties with a financial interest in the outcome of the Protest and all other firms who proposed or appear to have a reasonable prospect of receiving an award.

2.3.5.8. The District reserves the right to contract with any firm (or not to contract with any firm, as the case may be) responding to the RFP for all or any portion of the desired services, or to reject any proposal as non-responsive. The District makes no representation that participation in the RFQ/RFP process will lead to an award of any contract whatsoever.

2.3.5.9. Following the protest period, the Administrative Team will prepare a Board précis recommending the successful firm(s) to the Board for approval. This précis will include a description of the RFP process followed by the prequalified firms, the evaluation criteria by which the successful firm was selected, and the contract price for the desired services.

2.3.5.10. All documentation related to the procurement, evaluation, and selection of contract awards for professional services must be retained in the Bond Program's centralized filing system in accordance with District policy and all state laws and regulations. This includes the solicitation, all proposals received, and an overall proposal tally. In addition, the proposal and selection criteria for the consultant to whom the contract was awarded must be filed in the project file.

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2.3.6. Request for Qualifications and Proposals (RFQ/P). When the District has a need for a defined scope of specialized services or has a short timeframe in which to procure those services, they may issue a Request for Proposals and Qualifications (RFQ/P), in which the respondent's qualifications and proposal are requested at the same time. The qualification requirements are similar to those required in the RFQ process and the pricing and proposed cost statements are similar to those required in the RFP process. The RFQ/P also includes the form of contract for review. The rest of the process is the same as for RFPs above.

2.3.6.1. OPSC Fee Schedule

2.3.6.1.1. Requests for Proposals (RFP) for Design Services require architecture firms to submit their proposals using the OPSC fee schedule as a basis for their fees. For any subconsultants who will be providing specialty services that may not fit within the OPSC fee schedule, the firms must include the basis for their fee structure so that it can be analyzed along with the firm's qualifications.

2.3.6.1.2. All of the rest of the provisions of the RFQ and RFP processes listed above are applicable in the procurement, evaluation, selection and Board approval of architects and engineers.

2.3.7. Inspector of Record (IOR). The Inspector of Record (IOR) is also a professional service provider that must go through an RFQ / RFP evaluation and selection process, as described above.

2.3.8. In the event that a professional services firm wishes to substitute staff members without incurring any additional cost, the senior representative will submit a request to the appropriate member of the Bond Controls Team with the name of the candidate, their qualifications, and the person or role being replaced. An email or other communication from the District that approves the substitution must be filed in the project file.

2.3.9. Professional and Special Service Agreement may be amended to change the contract terms including contract amount, services and term. The amendment process begins when a member of the Bond Controls Team or the Project Manager, as the case may be, receives a proposal from the service provider. After accepting the proposal, a Proposal Approval Checklist Form (PACF) is prepared and submitted for review and approval.

3. Board Authorization

Board AR 3300 describes how the Board will oversee the District's purchase of goods and services to ensure that maximum value is received for money spent by the District and that records are kept in accordance with the law. The Board authorizes the Superintendent and designees to sign

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purchase orders and contracts of the District that are duly authorized (awarded) by the Board. The difference between ratification and authorization procedures is described below.

3.1. Ratification.

3.1.1. The Superintendent and their designees, as agents for the Board, have been delegated a certain level of approval authority, up to which they authorized to enter into contracts or agreements. When those transactions are reported to the Board for ratification, they are confirmed to be legally binding under Board Policy. Ratification items are often grouped for convenience in the Board précis, and they are added to the Board Agenda as Consent Items.

3.2. Authorization.

3.2.1. For any transaction that exceeds the Superintendent's delegated approval authority, the Board must:

3.2.1.1. acknowledge that the transaction meets the needs of the District;
3.2.1.2. indicate agreement with the proposal; and
3.2.1.3. express approval for the procurement of the goods or services.

3.2.2. In this case, the Superintendent or designee will prepare a Board précis summarizing the item to be procured and the process by which the recommended item was selected. Each authorization item is added to the Board Agenda as a Consent Item.

3.3. Professional and Special Services.

3.3.1. The Superintendent and designees have delegated approval authority to execute Professional and Special Services agreements up to $50,000 which would only require Board ratification. All agreements over $50,000 must be awarded by the Board.

3.3.2. In the case of an Amendment to a Professional or Special Services agreement, if the original contract amount plus the amendment amount exceeds $50,000, then the item requires Board Authorization. However, if the total amount is less than $50,000, then the item can be grouped with other similar items for Board Ratification. Add-Service Amendments for Board Ratification are submitted every 60 days pursuant to Board Policy and Administrative Regulation 3300.

3.3.3. A sample Professional Services Ratification Board précis (also known as the Engineering Approval Table) is attached in the Appendix as Item 1.4.2.

3.4. Construction.

3.4.1. Contracts Under $60,000

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3.4.1.1. All negotiated contracts up to $60,000 will be grouped together with other similar items for Board Ratification and submitted every sixty (60) days. A sample Board précis listing CUPCCAA contracts for ratification is attached in the Appendix as Item 1.4.5.

3.4.2. Contracts Over $60,000

3.4.2.1. All informal and formal bids exceeding $60,000 require Board Approval on an individual basis. The Board précis will list all bids by bidder with their respective amounts, and identify the lowest responsive, responsible bidder to whom the contract should be awarded.

3.4.3. Change Orders

3.4.3.1. Change orders to existing approved construction contracts that do not exceed 10% (cumulative) of the original contract value may be submitted as a ratification item. A sample Board ratification précis listing a summary of Change Orders with their respective cumulative change percentages is attached in the Appendix as Item 1.4.4. Change orders that in the aggregate exceed 10% of the original contract value or $250,000 require Board approval.

3.4.4. Goods and Material Purchases

3.4.4.1. The Superintendent's delegated approval authority for approving the purchases of goods and materials follows bid limits set by PCC § 20111, as modified annually. All purchases under the bid limit may be authorized by the Superintendent and grouped monthly into a Board précis for ratification. Any purchases in an amount that require procurement under a competitive bidding process must be submitted to the Board for award.

4. Document Control

4.1. The purpose of a Document Control System is to define which project-specific documents and information in various media and/or formats shall be categorized, filed, and maintained for easy retrieval throughout the life of the project. To ensure that projects are managed in an efficient, quality-conscious, and timely manner, all project-related documents must be easily identified, tracked, retrieved, and retained. Actions, Next Steps, and Approvals need to be tracked and logged in a clear, transparent, and accountable manner.

4.2. In addition to providing a complete record of the project, documentation must be retained and indexed for ease of locating specific information. In the event these Document Control provisions conflict with the project-specific construction contract documents, the provisions of the contract documents shall govern.

4.3. Centralized Filing System.

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4.3.1. The Facility Operations Center (FOC) is the central repository for Project documents and is responsible for compliance with regulations requiring maintenance and access of project records and documentation relating to the expenditure of public funds. These records are part of the documentation required by law for permanent retention, potential audits and/or future litigation. The Facilities Procurement Group provides overall responsibility to the District to maintain the project archive files and electronic backup archives and provide digital flash drives for reference as required.

4.3.2. Project Files

4.3.2.1. Immediately following the Contract Award for each project, the Administrative Team will create a complete set of indexed file folders in the District's File Room. At the same time, the Administrative Team will duplicate the file folder structure in the online project folder structure on the District's Home Drive.

4.3.2.2. Project files for documents generated during construction will be set up per the File Index and maintained by the Construction Manager at the designated project site location or Bond Program office. The Construction Manager (or designated administrative staff) shall be responsible for determining the appropriate file index section for all documents, assigning file index numbers, and maintaining "hard copies" of the original documents or materials / media (or a duplicate / copy) in the project files. The Construction Manager or designated staff shall assign document control coding to each document, identifying the:

4.3.2.2.1. Project Name
4.3.2.2.2. Project Number
4.3.2.2.3. Project File Index Code

4.3.2.3. In addition, it is the Construction Manager's responsibility to ensure that all documents not otherwise captured in Colbi Docs, as described below, are filed on the District's Home Drive. The electronic document's name will follow the District's electronic document naming protocol, as follows*: Contract Number, Vendor Name, Location, and Document Subject.*

4.3.3. Program Files

4.3.3.1. The Facility Operations Center (FOC) is also the central repository for all Program-related documents, which are required by law to be retained for permanent retention, potential audits, and/or future litigation. This includes all documentation related to managing the Program in general, including all bidding and procurement activities, whether specific to a project or not.

4.3.3.2. In addition, all project files containing documents generated prior to construction, during planning, design, and procurement will be

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maintained at the Bond Program office by the Administrative and Facilities Team. This includes all documentation related to the RFQ and RFP processes for Architects and other Professional Services providers, as well as the Prequalification processes for all contractors interested in bidding on District projects.

4.4. District Planholder.

Contract documents for all bids will be made available to bidders through BPXpress, 4903 Central Avenue, Richmond, California.

4.5. Online Planroom Kiosk and Archive.

4.5.1. BPXpress offers a public online Planroom for the District where prospective bidders can view, print or download plans and specifications 24 hours a day, 7 days a week, from anywhere in the world. The benefits to the District of this system include:

4.5.1.1. Plan-Holders List and plan set distribution is handled by BPXpress
4.5.1.2. Keeps track of the most current set of drawings and automatically marks previous drawings as old revisions
4.5.1.3. Tracks who holds the current sets
4.5.1.4. Rapid addenda notification
4.5.1.5. Tracking system to guarantee receipt of addenda

4.5.2. Complete tracking system with the ability to prove why and when a particular change was made, in the event of potential litigation

4.5.3. The Planroom can be found at https://www.wccusdplanroom.com/.

4.6. Colbi Docs.

4.6.1. Description

4.6.1.1. On May 8, 2019, the District approved a contract with Colbi Technologies for the implementation of Colbi Docs on all bond construction projects. Colbi Docs is an online construction document processing system which is replacing Primavera as the District's system for document control. All of the usual construction-related documents, including submittals, RFIs, punch lists, and change requests are organized, tracked, and preserved in the cloud-based system. In addition to simple file storage and retrieval, Colbi Docs will preserve every change and comment with easy access and version control.

4.6.1.2. The real benefit of the system, though, is Colbi's ability to customize workflow procedures and logs in the system to meet the needs of the District, project by project. With role-based security, documents are routed to the appropriate persons for processing and/or approvals. To

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maintain system integrity and accuracy, each document is tracked throughout the process and can only be viewed by those authorized to do so.

4.6.2. Procedure Workflow

4.6.2.1. The workflow and order of steps for routing the following types of documents in Colbi Docs is customizable to fit the size and scope of the Project. The Project Team for ColbiDocs is available in the Appendix 1.11.1.

4.7. Transition of Documents.

The District is responsible for retaining all project-related documents for completed Projects. The process is structured to accept and process records from multiple sources and in multiple formats.

4.7.1. Project Team to District

4.7.1.1. Upon completion of a project, the Construction Manager is responsible for transferring complete and accurate field-generated documents (other than those maintained in ColbiDocs which will be archived separately) into the master project file at the Facility Operations Center. Records transferred to Archives by the Construction Manager must contain all:

4.7.1.2. Correspondence or project documents authored by Construction Manager.

4.7.1.3. Correspondence or project documents from outside of District addressed to the Construction Manager.

4.7.1.4. Correspondence or project documents related to any activity for which Construction Manager has full or partial responsibility in overseeing or approving.

4.7.1.5. Documentation related to activities in which Construction Manager has full or partial responsibility in the use of public funds.

4.7.1.6. The Construction Manager is not responsible for documents on which they are simply copied. These may, however, remain in files that are being transferred to the Archives.

4.7.1.7. The Construction Manager will transfer all project-related records to the Archives within thirty (30) days of Project Completion.

4.7.1.8. Correspondence or other documentation submitted after the Project files have been delivered to the Facilities Operations Center (and/or scanned) will be treated as “supplemental” submittals. Depending upon the volume to be submitted, the files will be placed in a box or folder as

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appropriate. Boxes and/or folders shall be labeled with project name, project number, contract number, and the next box number that continues the original numbering sequence labeled on the smallest ends of boxes.

4.7.2. Archiving Electronic Files. The Construction Manager shall be responsible for ensuring that all project documents, including all digital files (photographs, recordings, PDF's, etc.) are routinely scanned and filed on the District's Home Drive in project folders that mirror the District's Project File Index structure. As part of project closeout, the Construction Manager will be responsible for the following:

4.7.2.1. Ensure that any and all project-related electronic files that may reside on the Construction Manager's shared network drive are transferred to the District's Home Drive in the appropriate Project File Index folders

4.7.2.2. Record Documents (As-Built drawings) from the Contractor shall be archived in electronic format approved by the District

4.7.2.3. When the project is complete, Colbi Technologies will deliver a copy of all project documents in ColbiDocs to the District on digital flash drive format. In addition to the documents, Colbi will include a final log for each type of document in the system.

4.7.2.3.1. The Construction Manager will review the digital flash drive from Colbi for completeness and save the contents on the District's Home Drive along with the rest of the project documents. The digital flash drives will be retained in the project file archives.

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SECTION 4. PROJECT MANAGEMENT SECTION

This section generally describes the project lifecycle from initiation through closeout and certification. Each project is unique and differs in scope and size. The amount of resources assigned to a project are customized based on the size, scope and complexity of the project. Our intent in to identify major differentiation between project types and sizes appropriately so the overall level of Project Management described sets a minimum set of criteria for all bond-funded projects. We also use the term Project Manager, Design Manager or Construction Manager generally. Project Manager typically identifies the District employee or consultant assigned to oversee the entire Project from initiation through closeout. The Design Manager or Construction Manager identifies the consultant hired and assigned to oversee the Project in coordination with the District assigned Project Manager. Lastly, the Board approved the 2016 Facilities Master Plan which is updated annually and reflects the road map for the Project scope, sequence, schedule and budget. The District is beginning the process to update the 2016 Facilities Master Plan to reflect the current needs of the District including the recent passage Measure R. The 2016 Facilities Master Plan including subsequent annual updates, as well as, the Board approved Education Specifications, Material and Product Standards, and Sole Source Resolutions that guide our Project Management Process are available on the District website: https://www.wccusd.net/Page/6945

1. Design Management and Quality Assurance

1.1. Project Initiation.

1.1.1. The initiation of a project is a deliberate and formal process, authorizing the expenditure of District resources in the consideration, review, and approval of a project. . Upon Project Initiation, the Project Manager (PM) advises the District on the feasibility of the project, preliminary scope of work, order of magnitude budget, and identifies key schedule milestone dates. The PM also analyzes the type of construction, site constraints, and other initial planning issues.

1.1.2. To provide adequate information so that the District can make informed decisions, the PM gathers existing Site documentation, meets with key stakeholders, and considers the specific needs of the project which may include:

1.1.2.1. Project Budget

1.1.2.2. Project Funding, including any grant funding and requirements

1.1.2.3. Project Schedule

1.1.2.4. Phasing (if necessary)

1.1.2.5. Temporary Housing / Swing Space (if necessary)

1.1.2.6. Facility Needs Assessments (existing or as needed)

1.1.2.7. District Operational Requirements

1.1.2.8. Division of the State Architect (DSA) Requirements

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1.1.2.9. Consultants and Consultant Scope of Services

1.1.2.10. Community Outreach

1.1.2.11. End User Needs

1.1.2.12. Campus Impacts, Site Constraints, and Logistics

1.1.2.13. Utility Requirements

1.2. Pre-Design Phase.

1.2.1. Project Type

1.2.1.1. Renovation and Modernization including Site Improvements

1.2.1.1.1. The Project Manager assembles all available existing Site information for the Design Team to use during the design phases of the project which may include:

1.2.1.1.2. As-built drawings of building(s), including original construction documents and documentation of subsequent renovations.

1.2.1.1.3. Recent Facilities Conditions Assessment(s)

1.2.1.1.4. Recent geotechnical, civil, hydrological, and other environmental investigations.

1.2.1.1.5. Information concerning existing utility service; plans for new utilities or upsizing of existing services.

1.2.1.2. New Construction (Additions and New Buildings)

1.2.1.2.1. In addition to assembling all available information that reflects existing conditions for the Site, there are additional considerations when planning for new construction additions to an existing campus or a complete campus replacement project.

1.2.1.2.2. Planning for new construction on an existing campus involves the input of key stakeholders and a thorough understanding of the project's purpose. Campus space is a valuable asset to the District, and careful campus planning provides the District with flexibility for future needs.

1.2.1.2.3. When reviewing the site, the PM and District stakeholders first perform an analysis of potential site issues.

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These can include looking at building access for students, staff and operations, adjacent academic programs, ADA access, fire and life safety access, environmental considerations (e.g. noise impact on adjacent properties), and campus security concerns.

1.2.1.2.4. Other factors that are considered include issues that may be created by the new building or addition, for example:

1.2.1.2.5. Permanent or temporary changes to campus circulation.

1.2.1.2.6. The ability to isolate/separate construction from campus activities.

1.2.1.2.7. Construction site access, including material storage and construction worker parking.

1.2.1.2.8. Displacement of normal campus activities.

1.2.1.2.9. Consideration is given to desired adjacencies, safety (sight lines, proximity to other buildings, etc.), and changes to student drop-off and pick-up. If there is more than one site alternative, each alternative is evaluated. As a preferred alternative(s) is refined and revised, follow-up meetings may be required to earn consensus amongst the stakeholder group and/or for the District to make a final decision.

1.2.2. Consultant Scope and Selection

1.2.2.1. The District and PM review the Project and determine at which point in the Pre-Design phase consultants need to be brought on board. Depending on the Project Type, consultant scope can include:

1.2.2.1.1. Programming (typically an Architect)
1.2.2.1.2. Hazardous Materials Assessment
1.2.2.1.3. ADA / Access Compliance
1.2.2.1.4. Seismic / Structural Analysis
1.2.2.1.5. Civil / Sitework Analysis
1.2.2.1.6. Initial Design Studies (Architects and/or Engineers)

1.2.3. Scope and Programming

1.2.3.1. Project Scope

1.2.3.1.1. Based on the complexity and size of the project, a Programming Consultant (typically an Architect) may be retained to develop a project Space Planning Checklist. The Space Planning Checklist conveys the purpose of the project, the size and qualities of each space, the adjacencies of spaces to one

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another, the types of finishes, environmental characteristics, and other important project specifics. The checklist aligns with the Board approved Education Specifications and ensures alignment throughout the design process.

1.2.3.2. Programming

1.2.3.2.1. Depending on the project size and type, a Programming Consultant may be selected to perform programming services.

1.2.3.2.2. The Programming Consultant is typically required to perform pre-design investigations to establish the parameters governing the design of the project. This effort identifies design issues related to functional needs, requirements, and constraints imposed by regulatory codes and regulations pertaining to the project. The effort also identifies design issues relating to functional needs, requirements, and constraints imposed by Agencies Having Jurisdiction (AHJ).

1.2.3.2.3. Depending upon the complexity of the project, programming takes from a few weeks to a few months. Larger, more complex projects may take several months. Importantly, in addition to project scope, the programming phase includes the development of a project budget and a preliminary project schedule.

1.2.4. Budget

1.2.4.1. Initial project budgets are established based upon the Board approved Facilities Master Plan. Depending upon funding availability, it may be necessary to adjust the proposed size, features, and finishes of the project to bring the cost into alignment with the budget.

1.2.4.2. Upon engaging a Design Team for a project, the Project Manager (PM) and the Design Team validate the project scope, schedule, and budget. Upon validation, the Design Team is responsible for designing the project within the defined construction budget.

1.2.5. Schedule

1.2.5.1. The project schedule is used as an analysis tool to anticipate project start, workload, design activities, construction activities, and impacts on campus operations.

1.2.5.2. As part of the Design Team's responsibilities, they prepare a detailed scope of work list and work plan in narrative form. This scope of work list and work plan identifies project tasks applicable to the Project which may

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include data collection and analysis, architectural programming, design phases, and construction cost estimates.

1.2.5.3. To ensure the success of the project schedule, the Project Manager includes typical durations taken by the District and regulatory agencies for review of project documentation. District priorities such as the start or end of the school year, testing, holidays, Board meeting calendars, and other District specific requirements and durations are accounted for in the schedule, and project milestones are identified.

1.2.6. Agencies Having Jurisdiction (AHJ)

1.2.6.1. The PM plans and coordinates agencies approval of each project. The following is a list of some of the government agencies and public utility providers that may have jurisdiction for the project:

1.2.6.1.1. Division of State Architect
1.2.6.1.2. State Water Resources Control Board
1.2.6.1.3. California Department of Education
1.2.6.1.4. Office of Public-School Construction
1.2.6.1.5. Pacific Gas & Electric
1.2.6.1.6. East Bay Municipal Utility District
1.2.6.1.7. City or County Fire Departments
1.2.6.1.8. Water and Sanitary Districts
1.2.6.1.9. City or County Public Works / Engineering (street, sidewalk, and sewer work coordination)

1.2.7. California Environmental Quality Act (CEQA)

1.2.7.1. The California Environmental Quality Act (CEQA) was established to require public review of all major projects to ascertain a projects impact on the environment. Upon project initiation, the Project Manager reviews environmental issues, and will formulate a CEQA compliance strategy relevant to the project, which may include a Categorical Exemption.

1.2.8. District Design Standards

1.2.8.1. The Educational Specifications are District-wide design standards for the design of all school buildings in the District. The District-Wide Educational Specifications Documents are separated into three packages to specifically describe the places and spaces for Elementary, Middle School and High School. Future designs or modernizations are required to meet the guidelines set forth by these documents, creating equitable spaces that support the educational program throughout the District.

1.2.8.2. The District Material and Product Standards provide additional information on the specific attributes and performance expected from

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the finishes listed. The Design Team or Consultant is at liberty to pursue alternative products but must bring the material or products to the District for approval before proceeding with inclusion into the design. The Design Team or Consultant evidence to show why the District should change, which must include a cost-benefit analysis.

1.2.9. Sole-Source Products

1.2.9.1. There is a Board-approved list of Sole-Source products, which are designated as NO SUBSTITUTION. The Board of Education has approved these items as "Sole Source" (West Contra Costa Unified School District Resolution 69-1617).

1.2.10. Project Delivery Method

1.2.10.1. Project Delivery Method is a critical project decision that is made during the Project Initiation phase. A Design and Construction Project Delivery Method is a comprehensive process including planning, design, construction and other services, necessary for organizing, executing and completing a project. The Project Delivery Method establishes when the parties become engaged, influences the contractual relationships among the parties, influences ownership and impact of changes and modifications of project cost.

1.2.10.2. There are two primary Project Delivery Methods in use at WCCUSD:

1.2.10.2.1. Design-Bid-Build (DBB), sometimes called Traditional Project Delivery, and

1.2.10.2.2. Design-Build (DB)

1.2.10.2.3. Design-Bid-Build

1.2.10.2.4. This is the most commonly used delivery method, which is easily understood by stakeholders and has a deep body of case law governing its use.

1.2.10.3. D-B-B Features Include:

1.2.10.3.1. Three linear phases: Design, Bid and Build
1.2.10.3.2. Three prime players: District, Design Team, Contractor
1.2.10.3.3. Two separate contracts: District to Design Team, District to Contractor

1.2.10.4. Contractor Responsibilities:

1.2.10.4.1. District: Program, finance, management

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1.2.10.4.2. Design Team: Architectural/ Engineering services
1.2.10.4.3. Contractor: Prime and Subcontractor
1.2.10.4.4. Construction

1.2.10.5. Reasons for selecting Design-Bid-Build:

1.2.10.5.1. District has control over the entire process
1.2.10.5.2. Multiple and alternative designs can be developed and reviewed
1.2.10.5.3. A/E works directly for District
1.2.10.5.4. Contractor works directly for District

1.2.11. Design-Build

1.2.11.1. Used increasingly by school districts in California, Design-Build is the fastest-growing delivery method in the US for public agencies. Some believe that it is a good system for transferring some project risk to the Design Build Entity (DBE) from the District, and to speed up the delivery of projects.

1.2.11.1.1. Characteristics of Design-Build include:
1.2.11.1.2. Project value at least one million dollars
1.2.11.1.3. Integrated process; overlapped design and construction
1.2.11.1.4. Often fast-tracked
1.2.11.1.5. Two prime players: District and Design Build Entity
1.2.11.1.6. One contract - District to Design Build Entity
1.2.11.1.7. Involvement of the builder in the design phase

1.2.11.2. Responsibilities:

1.2.11.2.1. District: Program, performance requirements, and finance
1.2.11.2.2. Design Build Entity: Design and construction
1.2.11.2.3. Reasons for selecting Design-Build:
1.2.11.2.4. Single point of responsibility for District
1.2.11.2.5. Professional relationship with Contractor and Design Team
1.2.11.2.6. A/E and Contractor on the same team providing unified recommendations to District
1.2.11.2.7. Early Contractor involvement
1.2.11.2.8. Transfer of Risk from District to DBE
1.2.11.2.9. Faster project delivery

1.3. Design Phase (Design-Bid-Build).

1.3.1. Design Team Selection and Procurement. During the Pre-Design Phase, the type of Design Team appropriate to the scope and type of project is determined and the District selects the Design Team through a fair and competitive process. Each

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Design Team is led by a Designer of Record (Designer), typically an Architect, although certain projects (for example Mechanical, Electrical, and Plumbing systems upgrades) are led by an Engineer.

1.3.2. Schematic Design Phase. The PM's primary role in this phase is to assist the Design Team in reviewing project alternatives and developing a project configuration that meets the site's needs and the District's parameters. The PM coordinates development of the project so that it is within the budget and time constraints established by the District.

1.3.2.1. Architectural

1.3.2.1.1. As required for the scope of the project, the Architect may prepare illustrative drawings and a written report (Basis of Design) describing critical design factors, with outline descriptions of proposed engineering systems, construction types, finish materials, and other work to be included in the project.

1.3.2.1.2. The Architect may prepare site plans, floor plans, elevations, sections, and other drawings, sketches, and graphic materials as needed to illustrate the design.

1.3.2.2. Specifications

1.3.2.2.1. The Design Team prepares outline specifications for proposed architectural, structural, mechanical and electrical materials, systems and equipment, and their Basis or Design and quality standards.

1.3.2.3. Construction Cost Estimate

1.3.2.3.1. The Design Team submits the Schematic Design Construction Cost Estimate, which indicates compliance with budget requirements, and includes breakdowns based on types of materials and systems.

1.3.2.4. Value Engineering

1.3.2.4.1. Value Engineering is a systematic approach to achieving the basic functions of a building or a project, while minimizing cost and not compromising performance.

1.3.2.4.2. The Design Team considers Value Engineering opportunities during the early phase of design.

1.3.2.4.3. The Value Engineering considerations include:

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1.3.2.4.3.1. Identification of needs and definition of function.

1.3.2.4.3.2. Creative solutions to meet the basic need or function.

1.3.2.4.3.3. Developing the costs for the various alternative solutions.

1.3.2.4.3.4. Evaluation and ranking of the various solutions based on project criteria, feasibility of implementation and cost.

1.3.2.4.3.5. Selection of the optimal solution and implementation.

1.3.2.5. Schematic Design Phase Deliverables

1.3.2.6. As required for the scope of the project, the Design Team may provide the following deliverables:

1.3.2.6.1. The construction cost estimate is in alignment with the Preliminary Cost Estimate of the Work as approved by the District.

1.3.2.6.2. The Schematic Design fulfills the requirements of the Program Document.

1.3.2.6.3. The location on the site and the scope of site work to be included in the project.

1.3.2.6.4. The general size, shape, massing, plan, and sectional relationships of project components, and layout of the spaces of the new building.

1.3.2.6.5. The selection of the primary exterior and interior materials to be used in the new building.

1.3.2.6.6. The proposed structural materials and systems.

1.3.2.6.7. The proposed mechanical, plumbing, and electrical systems.

1.3.3. Design Development Phase. In the Design Development Phase, the Design Team further defines the design from the Schematic Design Phase. The Design Team provides a graphic schedule with written narrative to explain the sequence of tasks needed to achieve project completion. The schedule includes milestones for all required District actions and agency approvals.

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1.3.3.1. Design Development Documents. The Design Team furnishes all design and engineering information required to prepare and process applications for service to utilities. The Design Development documents include the site plans, floor plans, elevations, sections, and other drawings needed to describe the Project's architectural, structural, mechanical, plumbing, and electrical systems. Outline specifications describe all major systems and products, along with type and quality of materials and equipment.

1.3.3.2. Construction Cost Estimate. The Design Team uses the Schematic Design cost estimate as a basis for developing an updated estimate of probable construction costs, containing detail consistent with the Design Development Documents and containing a breakdown based on types of materials and systems.

1.3.3.3. Design Development Phase Deliverables. As required for the scope of the project, the Design Team may provide the following deliverables:

1.3.3.3.1. Design Development Drawings
1.3.3.3.2. Outline Specifications
1.3.3.3.3. Design Development Phase Construction Cost Estimate
1.3.3.3.4. DSA file, including all correspondence with and meeting notes for preliminary meetings with DSA, or notification in writing that the Design Team has not met or corresponded with DSA.

1.3.4. Construction Documents Phase. The Construction Documents include all drawings, specifications, and calculations required to obtain all permits and approvals from all federal, state, regional, and local agencies having jurisdiction. The Architect is responsible for furnishing any and all of these documents, and all such documents shall be subject to the approval of the District.

1.3.4.1. 50% Construction Documents. When the Design Team and Project Manager (PM) agree that the Construction Documents are 50% complete, the District and PM conducts a review of the documents. This is typically an informal review that produces written comments from the PM and the District. These comments are incorporated into the 100% Construction Documents and technical specifications, which are submitted to the Division of the State Architect (DSA).

1.3.4.2. Constructability Review

1.3.4.2.1. A Constructability Review is a review of documents to maximize the opportunity for the project to be buildable, cost-effective, and maintainable. An effective Constructability Review process accomplishes several goals:

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1.3.4.2.1.1. The project, as detailed in the plans and specifications, can be constructed using standard construction methods, materials, and techniques.

1.3.4.2.1.2. The plans and specifications provide the contractor with clear, concise information that can be utilized to prepare a competitive, cost-effective bid, and avoid future change orders.

1.3.4.2.1.3. The work, when constructed in accordance with the plans and specifications, results in a project that the District can maintain in a cost-effective manner.

1.3.4.2.1.4. The District may hire an independent designer or other consultant to conduct a Constructability Review. It is the Project Manager's responsibility to manage this process, schedule and coordinate all the various reviews, consolidate all written review comments, and transmit these to the Design Team. The Design Team makes all agreed-upon changes to the Construction Documents that result from any Constructability Review.

1.3.5. Construction Cost Estimate. The Design Team shall prepare the final Construction Cost Estimate and submits it to the Project Manager for review and approval.

1.4. Design Phase (Design-Build).

In Design-Build the phases of design remain the same, but the procurement of the Design Team and contractual relationship with the Architect/Engineer differs. For a Design-Build project, the procurement of the DBE is completed through a two-step RFQ and RFP process.

1.4.1. Request for Qualifications. The first step is the Request for Qualifications (RFQ), which describes the services to be performed and the minimum qualifications that a Design-Build Entity (DBE) must have to be prequalified for the project. Each DBE interested in participating prepares and submits a Statement of Qualifications (SOQ) and prequalification questionnaire. District staff evaluates submittals using a set of uniform criteria to determine the firms that are pre-qualified for the project.

1.4.2. Request for Proposals (Selection of Design Build Entity). The second step is a Request for Proposals (RFP) that is only provided to the prequalified DBEs. The RFP review process allows for a comprehensive and competitive analysis of each qualified DBE based on their proposal.

1.4.2.1. Design-Build Agreement. The District provides the pre-approved form of DBE Agreement from District's Counsel in the RFP. The DBE Agreement includes contract terms specifically tailored for the D-B project.

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Proposers are required to complete a Conflict of Interest Certification and provide any comment regarding the contract form in their proposal.

1.4.2.2. Design Criteria Documents (Bridging Documents)

1.4.2.2.1. Design Criteria documents and existing Site conditions accompany the RFP and set the scope of work that the DBE is to deliver to the District.

1.4.2.2.2. Design Criteria documents are tailored to the specific needs of the project, including scope that the District wants to remain fixed, and scope that the DBE is to design based on District Design Standards.

1.4.3. Design Management

1.4.3.1. Following selection of the Design Build Entity (DBE), the District and DBE acknowledge the significant level of effort required to manage the development and review of the design.

1.4.3.2. The District ensures that the DBEs design advancement and changes to the contract documents are clearly, thoroughly, and contemporaneously documented, and that there is a clear understanding defining when the District is integrated into the decision-making process and notified of such advancement and changes.

1.5. DSA Permitting Process.

1.5.1. On all projects for WCCUSD, the Division of the State Architect (DSA) is the building code Authority Having Jurisdiction over K-12 construction. Managing the relationship with DSA requires collaboration between all relevant players (District, Design Team/DBE, and Project Manager). This effort begins during the initial planning stages and continues through DSA approval of the design, construction management, and project certification.

1.5.2. At all stages of the project, the Project Manager (PM) monitors the Design Team's progress on the design documents, confirming that they are ready for each scheduled DSA review. The PM also monitors the design documents to ensure that DSA comments are being incorporated. During the DSA review of the Construction Documents, the PM ensures that there is regular communication between the designated DSA project reviewers and the Design Team.

1.5.3. DSA approval takes place after submittal of completed Construction Documents and comment revision (as required by DSA). Upon completion of the back-check and approval meetings, when DSA is satisfied that all concerns and comments have been adequately addressed, DSA stamps the plans and issue a letter to indicate approval. The AOR/EOR provide a digital copy of the approved DSA-stamped set to the District.

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2. Construction Management and Quality Assurance

2.1. Pre-Construction.

2.1.1. Design-Bid-Build Pre-Construction

2.1.1.1. Preconstruction Meeting

2.1.1.2. The Construction Manager conducts a Preconstruction Meeting with all of the key stakeholders of the Project. At the meeting, the CM highlights the logistics and protocols for the Project pursuant to the Contract Document. Attendees typically include the Project Manager, Construction Manager, Inspector of Record (IOR), AOR/EOR, and the Contractor's Team.

2.1.2. Contractor Initial Submittals

2.1.2.1. The Contract Time commences on the date specified in the Notice to Proceed. The Contractor prepares and submit to the District for review the initial submittals listed below:

2.1.2.2. Preliminary Construction Schedule: Contractor provides a preliminary schedule of construction to the Construction Manager that indicates the start and completion dates of the various stages of the Work. This schedule includes and identify all tasks that are on the Project's critical path with start and completion dates, all contract milestones with completion date(s) as may be required by the District, and the date of Project Completion.

2.1.2.3. Schedule of Values: Contractor prepares a preliminary Schedule of Values for all component parts of the work for the Construction Manager (CM) to review. The CM reviews the preliminary Schedule of Values to ensure that the Contractor does not front-load the Schedule of Values by submitting values greater than the percentages allowable by the contract.

2.1.2.3.1. Once the CM approves the preliminary Schedule of Values, it becomes the project Schedule of Values and is not modified or amended by the Contractor without the prior written consent and approval of the Project Manager.

2.1.2.4. Completed Subcontractor List: The Contractor submits a list of all Subcontractors plus suppliers of major components or equipment.

2.1.2.5. Preliminary Schedule of Submittals: The Contractor provides to the Construction Manager a preliminary Schedule of Submittals, including Shop Drawings, Product Data, and Samples.

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2.1.3. Pre-Job Meeting (Mark Up Meeting). The District has a Project Labor Agreement (PLA) that extends to all bond-funded construction projects with an original construction contract greater than one million dollars. All PLA projects hold a Pre-Job Meeting at the beginning of the Project. At the meeting, the Contractor and Subcontractors meet with the Building Trades representatives to review the provisions of the District's PLA. Depending on the duration and needs of the Project, there may be more than one Pre-Job Meeting. The meeting is coordinated by the District's Labor Coordinator and the Construction Manager. The District's Labor Coordinator is Construction Employers Advocates, and they act as a liaison between the Building Trades, Contractor/DBE and District to help support any issues that may develop during the course of construction.

2.1.4. Design-Build Differentiation

2.1.4.1. The primary difference between the Design-Build and traditional Design-Bid-Build project delivery methods during construction is the issuance of change orders. Since the Design Team is part of the Design-Build Entity (DBE) and therefore "on the same team" as the Contractor/DBE, any coordination or constructability issues that arise during construction are the responsibility of the DBE.

2.1.4.2. The RFI process occurs within the DBE's control and responsibility, including submission and review of DSA-required Construction Change Documents. However, District review is still required to ensure that the DBE is producing plans and specifications in compliance with the Contract terms.

2.1.5. Contractor/DBE's Safety Plan

2.1.5.1. The Contractor/DBE provides a Safety Plan specifically adapted for the project. The Construction Manager is responsible for ensuring the Contractor/DBE's Safety Plan aligns with the contract requirements.

2.1.5.2. The Construction Manager makes sure that the Contractor/DBE complies with the contract safety requirements. They do this by discussing project safety at the Preconstruction Conference and making safety a regular agenda item for Progress Meetings.

2.1.5.3. COVID-19: In 2020, a series of Federal, State, County, and District safety requirements were enacted that required job-site specific safety protocols. Contractors will be responsible to adapt and comply with safety protocols that may emerge during the course of construction.

2.2. Construction Management.

2.2.1. Project Progress Meetings

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2.2.1.1. The Construction Manager schedules and administers Project Progress Meetings to be held at the Project site, typically once a week.

2.2.1.2. Required meeting attendees typically include the Project Manager, the Construction Manager, Contractor/DBE, IOR, and AOR/EOR of Record.

2.2.1.3. Subcontractors, suppliers, or others involved in planning, coordinating, or performing Work in the period covered by the Schedule Update may be requested to attend.

2.2.2. Pre-Installation Meetings. The purpose of pre-installation meetings is to review Contract Documents, conditions of installation, preparation and installation procedures, coordination with related work, and manufacturer's recommendations. The Construction Manager ensures that the Contractor/DBE coordinates and conducts pre-installation meetings at the project site per the Contract Documents.

2.2.3. Schedule. All projects require the submission and maintenance of a Construction Schedule. Construction Schedules enable the Construction Manager (CM) to gauge progress of the Project and validate Contractor/DBE pay applications, so it is critical to ensure that the schedule always reflects actual progress.

2.2.3.1. The CM verifies that the schedule:

2.2.3.1.1. Is in the form required by the contract
2.2.3.1.2. Includes all Milestones required by the contract
2.2.3.1.3. Includes milestone completion dates that support the overall Project Schedule
2.2.3.1.4. Is based upon approved, site-specific work hours and work rules
2.2.3.1.5. Is coordinated with other work at the Project Site, if applicable.
2.2.3.1.6. Schedules for projects which have multiple trades providing equipment, materials and other supplies includes activities for procurement, delivery, storing, rigging, installation, and startup including:
2.2.3.1.7. Time for submittals
2.2.3.1.8. Time for fabrication and delivery
2.2.3.1.9. Interdependence of procurement and construction activities
2.2.3.1.10. Dates and durations for Mobilization, Start-Up of Equipment, Test and Balance, Substantial Completion, and Administrative Closeout
2.2.3.1.11. The CM forwards all review comments to the Contractor/DBE, who incorporates the revisions, updates the Baseline Construction Schedule, and submits it to the CM for further review, comment, and/or approval.

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2.2.3.1.12. Look-Ahead Schedule. The CM reviews the Contractor/ Look-Ahead Schedule based on the most recent District Accepted Construction Schedule or Update. It includes weekly updates to all construction, submittal, fabrication/procurement, and Separate Work Contract activities. The Contractor/DBE ensures that the Look-Ahead Schedule accurately reflects the current progress of the Work.

2.2.3.1.13. Schedule Updates and Reviews. The CM may conduct monthly schedule review meetings with Contractor/DBE. This meeting is held to establish agreement on percentages of completion, and actual start and finish dates to be used in the pending Monthly Progress Schedule update.

2.2.4. Inspections. The Project Inspector of Record (IOR) is employed by the District, certified by DSA, and specifically approved by DSA and applicable project design professionals to provide inspections for the specific project. The IOR provides competent and continuous construction inspections for the full duration of the project. The District and CM follow the guidelines set forth in DSA 13-01, Construction Oversight Process, to manage and oversee the IOR and inspection program.

2.2.5. Testing and Special Inspections

2.2.5.1. Successful construction inspections and material testing are an integral part of Project Quality Assurance. Depending on the Project, testing and construction inspections may be conducted by:
2.2.5.2. District's Testing Laboratory
2.2.5.3. Architect or Engineer of Record and their consulting engineers
2.2.5.4. Certified Special Inspectors (Welding)
2.2.5.5. Geotechnical Engineer of Record
2.2.5.6. Independent testing and inspection agencies
2.2.5.7. Manufacturer's representatives
2.2.5.8. Owner consultants and representatives
2.2.5.9. In order to identify conditions that are not compliant with the DSA-approved Construction Documents in a timely manner, and prevent work from being covered up by subsequent construction activities, the CM will ensure timely documentation and communication of the results for inspections and tests to all relevant parties and ensure that those parties understand the status.

2.2.6. Maintaining As-Built Drawings

2.2.6.1. The Contractor/DBE is responsible for maintaining a set of As-Built Drawings throughout the course of the project that reflect the changes made during the performance of the work and record any differences between the original design and the work as built.

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2.2.6.2. The Contractor/DBE indicates on drawings all deviations from the original scope of work on the contract drawings (e.g. pipe and conduit locations) and deviations caused by Construction Directives, RFI's, Change Orders, and Addenda.

2.2.6.3. In addition, the Contractor/DBE is responsible for a final set of As-Built Drawings, which show all of the work as actually constructed and are submitted to the CM upon Project Completion.

2.2.7. Submittals. Submittals are an integral part of the work performed by the Contractor/DBE in the execution of the contract. Submittals are reviewed by the AOR/EOR, Construction Manager (CM), and other parties as required by the Contract Documents, District policies, DSA, and statutes of other governmental agencies having jurisdiction. Most submittals relate to the technical requirements of the work which may include products, assemblies, and samples that are reviewed, at minimum, by the AOR/EOR and CM. Others relate to administrative requirements such as the project schedules, Schedule of Values, and similar documents, and are reviewed by the CM and District team. In all cases, the CM ensures that all submittals, are properly received, reviewed, and tracked.

2.2.8. Shop Drawings. Shop drawings conform to the requirements outlined in the Contract Documents. The Contractor/DBE creates shop drawings and does not reproduce Contract Documents or copy standard information as the basis for shop drawings, or submit standard information prepared and submitted without specific reference to the project. The Construction Manager (CM) ensures that the Contractor/DBE does not use or allow others to use Shop Drawings which have been submitted but not approved.

2.2.9. Material Substitutions

2.2.9.1. Substitutions may be allowed when the Contractor/DBE proposes to provide a contractually required item that is different than identified in the specifications. All substitutions require the review and approval of the District.

2.2.9.2. In the Specifications and District Standards, when any material, process, or article is indicated or named by grade, patent, proprietary name, or name of manufacturer, the Contractor/DBE may assume that name or indication is followed by the words "or equal." The Contractor/DBE may, unless otherwise stated, offer any material, process, or article that is substantially equal or better in every respect to that so named or indicated.

2.2.9.3. No substitutions are made until approved, in writing, by the District. The burden of proof as to the quality of any material, process, or article rests with the Contractor/DBE. The Contractor/DBE warrants that if substitutes are approved:

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2.2.9.4. The proposed substitute is equal or superior in all respects to that specified.

2.2.9.5. The Contractor/DBE provides the same warranties and guarantees for the substitute that would be provided for that specified.

2.2.9.6. The Contractor/DBE is fully responsible for the installation of the substitute.

2.2.9.7. The Contractor/DBE is responsible for any re-design costs occasioned by District's acceptance of any substitute.

2.2.9.8. If the Contractor/DBE proposes to furnish a material, process, or article that is more expensive than the one specified, the Contractor/DBE bears the difference in cost.

2.2.10. Requests for Information. A Request for Information (RFI) is a written request submitted after award of contract, prepared by the Contractor/DBE, which asks the AOR/EOR/CM to provide additional information to clarify or resolve any issues that may arise from the Contract Documents, or to address issues that have arisen due to field conditions. The CM reviews a list of all outstanding RFI's at each Progress Meeting.

2.3. DSA CCD Submittal Process

2.3.1. Construction Change Documents, Category A and B

2.3.1.1. Changes to the DSA-Approved Construction Documents that impact Structural, Access Compliance, and Fire and Life Safety related portions of the project is made by means of a DSA Construction Change Document (CCD).

2.3.1.2. Changes that impact the Structural Safety, Access Compliance, or Fire and Life Safety portions of the project are classified as CCD Category A and are required to be submitted to and approved by DSA prior to commencement of the relevant work.

2.3.1.3. Changes that do not impact the Structural Safety, Access Compliance, or Fire and Life Safety portions of the project are classified as CCD Category B and are not required to be submitted to DSA unless specifically required, in writing, by DSA.

2.3.2. DSA Review and Approval:

2.3.2.1. DSA reviews a CCD Category A for minimum compliance with the codes regulating the Structural, Accessibility, and Fire and Life Safety portions of the project. DSA reviews a CCD Category B to provide concurrence that

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the changes do not affect the Structural, Accessibility, or Fire & Life Safety portions of the project.

2.3.2.2. The final verified report from the AOR must include a statement that all changes to the Structural Safety, Access Compliance, or Fire and Life Safety portions of the project have been approved by DSA.

2.3.3. Change Management

2.3.3.1. Change Orders record and authorize changes in the Contract Amount and Contract Time. The CM is responsible to ensure that the administration of changes in the work follows prescribed contract provisions and mandated timelines.

2.3.4. Price Requests

2.3.4.1. Should it become necessary to alter the scope of work, the Construction Manager (CM) or the AOR/EOR issues a Price Request (PR) to the Contractor/DBE. This can be the result of a District-initiated change, a design error/omission (Design-Bid-Build), an unforeseen condition, and other causes. The PR includes all necessary information, including relevant Drawings and Specifications, to enable the Contractor/DBE to produce and submit an estimate for the effect of the proposed change on the Contract Amount and Time.

2.3.5. Proposed Change Orders

2.3.5.1. A Proposed Change Order (PCO) is a written request that the Contractor/DBE prepares to request that the District issue a Change Order (CO) based upon a proposed change to the work, and in any situation where the Contractor/DBE believes a change in the work has occurred. Every PCO that the District approves becomes a CO, which the CM prepares.

2.3.5.2. The Contractor/DBE provides the PCO on District-approved forms and include back-up documentation to support any and all additions, deletions, or revisions in the work, including a detailed cost breakdown for validating a proposed adjustment in the Contract Amount. The Contractor/DBE submits Drawings, Specifications, and sketches as necessary to illustrate their reasoning for a PCO.

2.3.6. Design-Bid-Build Back-up Documentation

2.3.6.1. The itemized breakdown in the PCO includes the following information:
2.3.6.2. Material: quantities, types of products, and transportation costs as applicable.
2.3.6.3. Labor: breakdown by trade classification, wage rates, and estimated hours.

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2.3.6.4. Equipment: breakdown by make, type, size, rental rates, equipment hours, and transportation costs as applicable.

2.3.6.5. Overhead and Profit: this is used to compensate the Contractor/DBE for all administration, general conditions, and supervision-related costs.

2.3.7. Change Order Process

2.3.7.1. The CM and the Contractor/DBE meet to review the PCO. Once the Contractor/DBE and District reach an agreement on proposed changes to Contract Cost and Time, the Construction Manager (CM) prepares a Change Order (CO) package for District review and approval. COs missing adequate backup documentation will not be processed.

2.3.7.2. Change Order packages includes the following documentation:

2.3.7.3. Change Order Checklist (Appendix 1.9.4)

2.3.7.4. Change Order Form (signatory page)

2.3.7.5. Record of Negotiation / Justification for Change

2.3.7.6. Approved Proposed Change Order with signatures (PCO)

2.3.7.7. Price Request (if any)

2.3.7.8. Request for Information (if any)

2.3.7.9. District Staff submits all COs to the Board for approval. Post-approval, the CM is responsible for notifying the Contractor/DBE and distributing the approved CO documents to the Project team and appropriate files. Once the Board approves the CO, the Contractor/DBE may include the CO in their next Payment Application. For more information about Board approval of COs, please see III.C.4. Board Authorization: Change Orders.

2.3.8. Unilateral Change Order

2.3.8.1. If agreement, in part or in whole, has not been reached, then the Construction Manager (CM) may issue a Unilateral Change Order.

2.3.8.2. Any dispute as to the sum of the Unilateral Change Order or timing of payment is resolved pursuant to the payment provisions and the Claims and Dispute Resolution Process. The District may issue a Unilateral Change Order in the absence of agreement on the terms of a Change Order. If there is partial agreement on a PCO, the Construction Manager may issue a Change Order for those portions of the PCO upon which the Contractor/DBE and the CM have mutually agreed.

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2.3.8.3. The CM documents the additional amount or time the Contractor/DBE considers due for the change work in the description of the work on the Change Order form. The Contractor/DBE may initiate resolution of disputed amounts or time in accordance with the Dispute and Claim Resolution Process.

2.3.9. Contractor/DBE Payments

2.3.9.1. This procedure outlines actions required for the review and approval of Contractor/DBE submitted Schedule of Values and certified Payment Applications.

2.3.9.2. Submittal of Payment Application:

2.3.9.3. On or after the fifth (5th) day of each calendar month during the project, the Contractor/DBE submits to the CM, the Application for Payment on AIA Form G702 Application and Certificate for Payment and AIA Form G703 Continuation Sheet, or a District-approved form with the same information as these AIA forms, for work completed during the preceding month.

2.3.9.4. Retention and Withholds:

2.3.9.4.1. The District withholds five percent (5%) retention from all Progress Payments and permits the substitution of securities for retention in accordance with the Contract Documents.

2.3.9.5. Stop Notices:

2.3.9.5.1. If the District receives a stop notices, then it will issue a Notice of Withhold with the amount to be withheld for the stop notice, plus administrative funds to cover potential expenses (total of 125% of the Stop Notice amount). Upon receipt of a Stop Notice Release, the District issues a Release of Withhold.

2.3.9.5.2. The District coordinates with the CM and fiscal to ensure that the Contractor/DBE's Payment Applications are processed with the current cumulative withhold amounts for the respective pay period.

2.3.9.6. Pre-Approval Review:

2.3.9.6.1. Upon receipt of the initial "pencil draft" Payment Application, the CM conducts a pre- approval review with the Contractor/DBE, in conjunction with the Inspector of Record (IOR) and the AOR/EOR (for Design-Bid-Build projects) to ensure that all required forms are accurately completed and verify the

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completion of all contract requirements precedent to approval of the payment.

2.3.9.7. Review the Payment Application to ensure accuracy and completeness.

2.3.9.8. Review the percent of work completed with IOR and AOR/EOR (for Design-Bid-Build projects).

2.3.9.9. Compare “Description of Work" and "Scheduled Values” submitted against the approved Project Schedule of Values.

2.3.9.10. Verify approved Change Order Work is completed and/or the percentage completed is listed in each Change Order line item.

2.3.9.11. Verify with IOR that all stored material for which the Contractor/DBE seeks payment is stored in accordance with the requirements of the Contract Documents.

2.3.9.12. Verify submittal of Contract required submittals

2.3.9.13. Verify status of any potential and ongoing withhold

2.3.9.14. Upon completion of the pre-approval review, the CM directs the Contractor/DBE to revise any proposed payment values in accordance with the findings, submit required documentation, or incorporate other corrections as discussed prior to submitting a certified Payment Application.

2.3.9.15. Contractor/DBE Submittal of Certified Application for Payment:

2.3.9.15.1. The Contractor/DBE submits each certified Payment Application to the CM.

2.3.9.15.2. The CM must validate complete and accurate submittal of the payment and circulate for collection of all required approvals.

2.3.9.15.3. Once properly submitted, then the Construction Manager signs and dates the Application for Payment

2.3.9.15.4. If the Construction Manager has determined that the application is not complete and accurate or is otherwise disputed, the Construction Manager must return the invoice to Contractor/DBE within seven (7) days from the date of receipt with a written statement or Notice of Improper Submittal of Payment. Contractor/DBE must then resubmit the Application for Payment and supporting documentation to Construction Manager.

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2.3.9.15.5. Per Public Contract Code, payment is made within thirty (30) days of receipt of a properly submitted payment request.

2.3.10. Payment Application Processing:

2.3.10.1. The CM assembles a payment package consisting of complete sets of the following documents in the order listed:

2.3.10.2. Signed Payment Application

2.3.10.3. Copies of Contractor/DBE material or equipment rental invoices as required

2.3.10.4. Unconditional Waiver and Release for prior pay application.

2.3.10.5. Conditional Waiver and Release for current pay application.

2.3.11. Final Payment at Completion:

2.3.11.1. Contractual requirements that must be reviewed and considered when processing a Final Payment include:

2.3.11.2. A full and final waiver or release of all Stop Notices.

2.3.11.3. A duly completed and executed Conditional Waiver and Release Upon Final Payment from the Contractor/DBE and each Subcontractor of any tier and supplier.

2.3.11.4. A duly completed and executed Unconditional Waiver and Release Upon Final Payment from the Contractor/DBE and each Subcontractor of any tier and supplier that was paid from the previous progress payment;

2.3.11.5. The Contractor/DBE has made all corrections to the work that are required to remedy any defects therein, to obtain compliance with the Contract Documents or any requirements of applicable codes and ordinances, or to fulfill any of the orders or directions of District required under the Contract Documents.

2.3.11.6. Each Subcontractor has delivered to the Contractor/DBE all written guarantees, warranties, applications, and bonds required by the Contract Documents for its portion of the work.

2.3.11.7. Contractor has completed all completion and closeout requirements set forth in the Contract Documents including submission of an approved set of complete As-builts

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2.3.11.8. Contractor/DBE has delivered to the District all manuals and materials required by the Contract Documents.

2.3.11.9. Contractor/DBE has completed final clean up.

2.3.12. Release of Retention:

2.3.12.1. The retention, less any amounts disputed by the District or that the District has the right to withhold pursuant to the Contract provisions, is paid thirty-five (35) days after the recording of the Notice of Completion or the final acceptance of the Project.

2.4. Close-Out.

2.4.1. Contract Closeout Procedures

2.4.1.1. Completion of the contract occurs when the entire project has been completed pursuant to the Contract documents to the satisfaction of the District.

2.4.1.2. All Punch List items are completed during the Contract Closeout period.

2.4.1.3. All Change Order work is completed prior to Completion.

2.4.1.4. All Change Orders are identified, negotiated, and processed during the Contract Closeout Period.

2.4.1.5. When the Contractor/DBE considers the work complete, they submit a written request to the CM. The decision to proceed with Inspection of the work requires verification that the following items have been completed:

2.4.1.6. All contract work has been completed (including all Change Order work).

2.4.1.7. All defects have been corrected.

2.4.1.8. All issues cited in DSA Deviation Notices have been resolved.

2.4.1.9. All minor adjustments directed by the CM have been accomplished.

2.4.1.10. All building utilities are functioning, and the installations have been accepted by all AHJs.

2.4.1.11. Service connections have been made and existing services, if relevant, have been reconnected.

2.4.1.12. Domestic water, irrigation, and fire sprinkler services have been tested.

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2.4.1.13. Natural gas, sanitary and storm sewers, power, and low-voltage electric services are complete and ready for use.

2.4.1.14. Security and life-safety systems have been inspected and tested.

2.4.1.15. All guarantees, warranties, and bonds have been submitted as required by the Contract Documents.

2.4.1.16. The Contractor/DBE has submitted all operations and maintenance manuals as required by the contract; all training of District personnel has been completed.

2.4.1.17. Testing and inspection of all equipment and systems has been completed and reports have been submitted, reviewed, and approved.

2.4.1.18. Startup and commissioning processes have been completed, and all documentation has been submitted and approved.

2.4.1.19. All operating permits have been submitted; all final inspections and approvals of off-site work have been completed.

2.4.1.20. Documentation has been submitted and approved that all taxes, fees, and similar obligations have been paid.

2.4.1.21. All tools, construction equipment, machinery, surplus material, scaffolding, temporary facilities, waste materials and rubbish, and any other similar materials or equipment of Contractor/DBE or any Subcontractor/DBE have been removed from and about the project site.

2.4.1.22. When the CM determines that the work meets these criteria, the CM, in consultation with the IOR and AOR/EOR, schedules a Completion Inspection of the work.

2.4.1.23. If the CM does not consider the work complete, they notify the Contractor/DBE in writing, stating the reasons for rejecting the request.

2.4.2. Inspection for Completion: Punchlist Process

2.4.2.1. If the work is judged to be incomplete, the CM issues written notification to the Contractor/DBE, with the list of corrective items and deficiencies attached, and that the request for Completion has been rejected and that the Contractor/DBE proceeds to complete the work.

2.4.2.2. If the list of work to complete represents minor and corrective actions to work that is already installed and in place, and not still requiring installation or completion, the CM issues the official Punch List and

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requests that the Contractor/DBE promptly proceeds to correct the items on the Punch List.

2.4.3. Final Acceptance of the Work

2.4.3.1. Upon completion of all items on the Punch List and any other uncompleted portions of the work, the Contractor/DBE notifies the CM. If the CM, in conjunction with the IOR and Architect, finds the work complete and acceptable under the Contract Documents, the CM:

2.4.3.2. Notifies the Contractor/DBE to submit the final Payment Application. If the Contractor/DBE fails to complete all minor corrective items within thirty-five (35) days after the date of the District's acceptance of Completion, the District may withhold from the final payment one hundred fifty percent (150%) of the estimated cost to complete the corrective items, as determined by the District. This withhold amount may be held until the item(s) are completed.

2.4.3.3. Verifies that all other conditions required for Completion and Acceptance of the contract have been met; and that the Notice of Completion (NOC) may be filed.

2.4.3.4. Reviews the Notice of Completion or Project Acceptance with District Staff.

2.4.4. Project Occupancy, Certification, and Closeout

2.5. Fixtures, Furnishings, and Equipment (FF&E) Delivery and Installation

2.5.1. The process for planning the Fixtures, Furnishings, and Equipment (FF&E) starts during the Design Development Phase of the project, when decisions regarding the architectural design, particularly the floor plan, the locations of electrical outlets, hard-wire connections for office systems furniture, and access to hard-wired technology (as opposed to wireless) are determined in many locations by furniture layouts.

2.5.2. The procurement process is timed to align with the construction process. Installation of FF&E in the completed project is scheduled to follow completion of the building and precedes move-in of District personnel and materials and equipment. The District's Project Schedule allows for this sequence to occur and anticipates the time necessary for FF&E move-in and installation.

2.5.3. A formal Punch List inspection is conducted at completion of the installation to confirm that all issues documented during installation have been corrected, and no damage has been occurred to components.

2.6. Move Management and Occupancy

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2.6.1. Depending on the type of project, move management to temporary housing at the beginning of the project or move management into the new or renovated facilities at the completion of the project may be required. The key components to any successful move include ongoing coordination and communication with the Site. The move schedule should minimize any interruptions and provide clear milestones and packing procedures to follow. Coordination of movement and potential installation of fixtures, furniture, equipment and materials must be delineated in the overall move management scope and schedule of work.

2.7. DSA Certification and Closeout

2.7.1. Completed school building projects are required to be certified for compliance with Title 24, California Code of Regulations as to the safety of design and construction. The Project Certification Phase is the culmination of the DSA construction oversight program wherein DSA completes the verification that the constructed project complies with the DSA-Approved Construction Documents.

2.7.2. After DSA has completed their review of the files uploaded to the DSA Project Box and has verified that the required documents have been received and are correct, they issue a notification of the status of certification. The notification is issued no more than sixty (60) days after the date that the Project Certification Phase began.

2.8. Warranty Management

2.8.1. For equipment or component parts of equipment put into service during construction with the District's permission, the Contractor/DBE submits a draft warranty for that equipment or component within ten (10) days after acceptance of that equipment or component.

2.8.2. On or before the date that the Contractor/DBE submits the application for final payment, the Contractor/DBE submits all warranties and related documents in final form.

2.8.3. Maintenance of District Assets and Warranty Conditions Compliance

2.8.4. All mechanical, plumbing, and electrical equipment installed during construction is covered by the manufacturer’s recommendations for service and preventative maintenance, which are contained in the Operations and Maintenance manuals submitted by the Contractor/DBE. These service and maintenance tasks are extracted by District personnel and listed on a spreadsheet, with tasks keyed to calendar dates.

2.8.5. District personnel or service contractors performs these tasks as scheduled for long-term operation of the equipment, as well as to show compliance with the conditions required under the manufacturer’s Warranty. Each completed task is documented with signed-off Work Orders or other District maintenance tracking

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documents. These documents are collected and organized to provide the District with an efficient method of verifying that required service has been performed. This enables the District to confirm to the manufacturer that the tasks required to maintain warranty coverage have been performed.

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SECTION 5. APPENDICES

1. RESOURCE APPENDIX

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1.1. Bond Program Team Organizational Chart

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Bond Program Team

September 2020



Silvia Garfield
Sr. Administrative Assistant Confidential

Bond Controls Team = Management Staff Approvers for Contract, Fiscal & Facilities

Luis Freese
Associate Superintendent Operations
Facilities, Maintenance, Operations, Custodial and Bond Program

Director, Contract Administration
Melissa Payne

- ***Admin Service Manager*** *(Contracts)* Consuelo Rojas
- ***Admin Service Manager*** *(Projects)* Imelda Sanchez
- ***Admin Tech*** Alexandra Rosales-Perez

Administrative Team

Coordinator Finance (Business)
SeungJa Cha

Fiscal Initiators

- ***Accounting Tech*** Nicole Koyanagi
- ***Accounting Tech*** Delena Leung
- ***Sr. Budget Clerk*** Lina Sonico

Fiscal Team

Director, Facilities, Planning & Construction
Ellen Mejia Hooper

- ***Bond Project Manager*** Joe Mayes
- ***Bond Project Manager*** Eduardo Donoso
- ***DM/CM Management Augmentation*** *(Contractors)*

Project Team

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1.2. Bond Program Reports

1.2.1. Project Reporting

1.2.2. Construction Newsletter

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1.2.3.2. Design Bid Build

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RHS CONSTRUCTION NEWS | NUMBER 14, SEPTEMBER, 2020



Gym / Main Entry & Student Quad

CONSTRUCTION ACTIVITIES

Previous Month:

Exterior Metal Stud Framing completed and Shear-ply installations ongoing.
MEP Rough-in on-going
Flashing Mock-Up completed

Asphalt Paving around Science Building Completed
Site Lighting installed at Science quad

Underground utilities on-going
Bio-Swale concrete foundations placed and wall framing started

Upcoming Month:

Flashings and Building paper installation to start
Scaffold Erection to occur
Roofing installation to start
Rough-In of MEP on-going

Underground Utility work to continue
Bio-Swale walls to be poured





PROJECT FACTS

New Auxiliary Gym Square Footage: 15,500

Completion: The Science Classroom Building is scheduled to be substantially complete for occupancy for the Fall 2020 semester, and the new Auxiliary Gym in the first quarter of 2021.

Design Build Contractor:
Lathrop Construction Associates
www.lathropconstruction.com

Design Build Architect:
HKIT Architects
www.hkit.com

CONTACT INFORMATION

To subscribe to this monthly newsletter or to submit project questions, please email:
Facilitiesplanning@wccusd.net

Construction Manger
Peter Hempel
Project Manager
Swinerton Management & Consulting
415.516.1250

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Project Status Report: 9/3/2020

Richmond High School
Critial Needs Project

1250 23rd Street
Richmond CA 94804

Project No: 1000003023 DSA No: 01-118099

Project Scope

New construction of a single story gymnasium, demolition of old gymnasium and new plaza sitwork. Seismic upgrade of existing two-story Science Building and sitwork surrounding the building, including adding a new exterior elevator to the building. Demolition of existing Building A (old auto-shop building) and repavment of area to prepare for new Health Clinic portable buildings.

Project Team

Owner	WCCUSD
DBE	Lathrop Construction
Construction Manager	Swinerton
Inspector	Structure Groups

Schedule

NTP	11/11/2019	
Original Project Duration	459	
Final Completion	2/11/2021	
Approved Time Extensions	0	
Revised Project Duration	**459**	
Revised Completion Date	**2/11/2021**	
Calendar Days Lapsed	303	66%





Contract Summary

Original Scope		$16,399,899	
District Contingency		$0	
Project Contingency		$1,639,990	
Original Contract Amount		**$18,039,889**	
Amendment to Scope		$1,092,952	
Amendment to District Contingency		$800,000	
Amendment to Project Contingency		$0	
Amendments to Date		**$1,892,952**	
Revised Contract Amount		**$19,932,841**	
District Contingency		**$800,000**	
Executed CO	5	$361,480	45%
Remaining Contingency		$438,520	55%
Project Contingency		**$1,639,990**	
Executed CO	4	$169,598	10%
Remaining Contingency		$1,470,392	90%
Pending PCOs (District)	10	$108,031	14%
Pending PCOs (Project)	5	$72,003	4%
Rejected PCOs (District)	0	$0	0%
Rejected PCOs (Project)	0	$0	0%
Completed & Stored $ Billed to Date		**$10,328,213**	**52%**
Stop Notices		$0	

Project Status

Completed Work:

At new Auxiliary Gymnasium:
Stocked insulation board onto high gym roof.
Continued rough plumbing and electrical in walls and ceiling.
Stocked insulation board onto low roof.
Installed most wood sheating on exterior walls.

At Science Building:
Installed new VCT flooring on second floor.
Installed new Whiteboard and Projector Mounts at classrooms.
Re-painted exterior of building on 3 sides.

At Quad:
Completed new asphalt paving at Sci Quad.
Completed new light poles at Sci Quad.
Continuted underground storm drain work at Gym Quad.
Started to build new Bio-Retention basins at Gym Quad.

Upcoming Work:

At new Auxiliary Gymnasium:
Complete exterior wood sheating of building.
Continue MEP rough-in.
Start install of exterior wall plaster system.
Start install of scaffolding to allow plaster install.

At Quad:
Continue building Bio-Retention basins.

At Science Building:
Work on punchlist items for interior work.
Continue working on new elevator tower at fabrication shop.

Project Issues:

PG&E completed new gas meter, however it was discovered existing site gas piping appears to be leaking, so a specialist vendor will investigate.

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Project Status Report: 09/02/2020

Fairmont Elementary School
Critical Needs Modenization Phase 2

724 Kearney Street
El Cerrito, CA 94530

Project No: **1000003356** DSA No: **01-117906**

Project Scope

Replacement of fire alarm system, three new ADA compliant restrooms, replace classroom flooring.

Project Team

Owner	WCCUSD
Architect	HY Architects
Construction Manager	Lisa Nagai
Contractor	Mar Con Builders, Co.
Inspector	Brad Williamson

Schedule

NTP	06/08/2020	
Original Project Duration	61	
Final Completion	08/07/2020	
Approved Time Extensions	0	
Revised Project Duration	**61**	
Revised Completion Date	**08/07/2020**	
Calendar Days Lapsed	87	143%



Contract Summary

Original Contract Amount	$ 1,363,095		
BOE Executed Cos	**0**	**$ 0**	**0%**
Unforeseen Conditions	0	$ 0	0%
Owner Requested	0	$ 0	0%
Design Changes	0	$ 0	0%
Outside Agency/Other	0	$ 0	0%
Revised Contract Amount (Contract + $ Executed CO)	**$ 1,363,095**		
No. of PCOs	**5**	**$ 11,354**	**1%**
Pending PCOs	5	$ 11,354	1%
Rejected PCOs	0	$ 0	0%
Completed & Stored $ billed to Date		**$ 665,597**	**49%**
Stop Notices		$ 0	

Project Status

Completed Work:

Building 300 Multi-Use Building Floor Tile installation completed.
Buildings 400 and 500 | Classrooms and Hallways Floor Tiles installation completed.
New Fire Alarm at 100,200,400, 500, and portables Final Test completed.
Building 500 Staff and Special Ed new restroom completed.
Boys and Girls restroom at Building 400 and 500 completed.

Upcoming Work:

New exterior door at Multi-use Building.
Building 500 Staff and Special Ed restroom: New doors

Project Issues:

None

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1.3. Financial Reports

1.3.1. Consolidated Budget Status Report, Program Wide

1.3.2. Consolidated Budget Status Report, 2016 Facilities Master Plan

1.3.3. Bond Program Spending to Date by Site, Program Wide

1.3.4. Bond Program Financial Status, Report 13, Program Wide

1.3.5. Report 13 Monthly Variance

1.3.6. Accounts Payable Checklist, Monthly

1.3.7. Annual Calendar Year Report 13 Variance

1.3.8. Annual Calendar Year Bond Program Key Performance Indicators

1.3.9. Bond Program Cash Flow Report

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Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

Data as of 08/31/2020

	Budget	Commitments			Expenditures	
School/Project Name	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
1 Bayview Elementary School						
Legacy Project	19,850,802	19,850,802	100.0%	-	19,850,802	100.0%
	19,850,802	***19,850,802***	***100.0%***	***-***	***19,850,802***	***100.0%***
1 Cameron						
* Critical Needs	1,300,000	-	0.0%	1,300,000	-	0.0%
Legacy Project	122,195	122,195	100.0%	-	122,195	100.0%
	1,422,195	***122,195***	***8.6%***	***1,300,000***	***122,195***	***8.6%***
1 Castro Elementary School						
Legacy Project	620,944	620,944	100.0%	-	620,944	100.0%
	620,944	***620,944***	***100.0%***	***-***	***620,944***	***100.0%***
1 Chavez Elementary School						
Critical Needs	72,847	72,847	100.0%	-	72,847	100.0%
Legacy Project	985,387	985,387	100.0%	-	985,387	100.0%
	1,058,234	***1,058,234***	***100.0%***	***-***	***1,058,234***	***100.0%***
1 Collins Elementary School						
* Critical Needs	3,500,000	-	0.0%	3,500,000	-	0.0%
Legacy Project	1,638,871	1,638,871	100.0%	-	1,638,871	100.0%
	5,138,871	***1,638,871***	***31.9%***	***3,500,000***	***1,638,871***	***31.9%***
1 Coronado Elementary School						
Legacy Project	43,022,627	43,022,627	100.0%	-	43,022,627	100.0%
	43,022,627	***43,022,627***	***100.0%***	***-***	***43,022,627***	***100.0%***
1 Dover Elementary School						
Legacy Project	35,095,267	35,095,267	100.0%	-	35,095,267	100.0%
	35,095,267	***35,095,267***	***100.0%***	***-***	***35,095,267***	***100.0%***
1 Downer Elementary School						
Legacy Project	33,415,902	33,415,902	100.0%	-	33,415,902	100.0%
	33,415,902	***33,415,902***	***100.0%***	***-***	***33,415,902***	***100.0%***
1 El Sobrante Elementary School						
Legacy Project	536,231	536,231	100.0%	-	536,231	100.0%
	536,231	***536,231***	***100.0%***	***-***	***536,231***	***100.0%***
1 Ellerhorst Elementary School						
Legacy Project	13,931,806	13,931,806	100.0%	-	13,931,806	100.0%
	13,931,806	***13,931,806***	***100.0%***	***-***	***13,931,806***	***100.0%***
1 Fairmont Elementary School						
* Critical Needs	3,000,000	2,328,893	77.6%	671,107	1,553,507	51.8%
Legacy Project	3,864,259	3,864,259	100.0%	-	3,864,259	100.0%
	6,864,259	***6,193,151***	***90.2%***	***671,107***	***5,417,765***	***78.9%***
1 Ford Elementary School						
Legacy Project	30,817,526	30,817,526	100.0%	-	30,817,526	100.0%
	30,817,526	***30,817,526***	***100.0%***	***-***	***30,817,526***	***100.0%***
1 Grant Elementary School						
Critical Needs	211,467	211,467	100.0%	-	211,467	100.0%
Legacy Project	1,944,098	1,944,098	100.0%	-	1,944,098	100.0%
	2,155,565	***2,155,565***	***100.0%***	***-***	***2,155,565***	***100.0%***
1 Hanna Ranch Elementary School						
Legacy Project	783,349	783,349	100.0%	-	783,349	100.0%
	783,349	***783,349***	***100.0%***	***-***	***783,349***	***100.0%***
1 Harbour Way						
Legacy Project	121,944	121,944	100.0%	-	121,944	100.0%
	121,944	***121,944***	***100.0%***	***-***	***121,944***	***100.0%***

Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

Data as of 08/31/2020

	Budget	Commitments			Expenditures	
School/Project Name	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
1 Harding Elementary School						
Legacy Project	22,632,446	22,632,446	100.0%	-	22,632,446	100.0%
	22,632,446	***22,632,446***	***100.0%***	***-***	***22,632,446***	***100.0%***
1 Harmon Knolls						
Critical Needs	406,946	406,946	100.0%	-	406,946	100.0%
Soil Testing	41,489	41,489	100.0%	-	41,489	100.0%
	448,435	***448,435***	***100.0%***	***-***	***448,435***	***100.0%***
1 Highland Elementary School						
* Water & Power Upgrade	747,125	-	0.0%	747,125	-	0.0%
Critical Needs	52,875	52,875	100.0%	-	52,875	100.0%
Legacy Project	1,879,839	1,879,839	100.0%	-	1,879,839	100.0%
	2,679,839	***1,932,714***	***72.1%***	***747,125***	***1,932,714***	***72.1%***
1 Kensington Elementary School						
Legacy Project	19,343,892	19,343,892	100.0%	-	19,343,892	100.0%
	19,343,892	***19,343,892***	***100.0%***	***-***	***19,343,892***	***100.0%***
1 King Elementary School						
Legacy Project	25,342,166	25,342,166	100.0%	-	25,342,166	100.0%
	25,342,166	***25,342,166***	***100.0%***	***-***	***25,342,166***	***100.0%***
1 Lake Elementary School						
* Campus Replacement	65,600,000	175,650	0.3%	65,424,350	97,650	0.1%
Legacy Project	1,500,322	1,500,322	100.0%	-	1,500,322	100.0%
Portable Demolition	147,501	147,501	100.0%	-	147,501	100.0%
	67,247,823	***1,823,473***	***2.7%***	***65,424,350***	***1,745,473***	***2.6%***
1 Lincoln Elementary School						
Legacy Project	17,676,561	17,676,561	100.0%	-	17,676,561	100.0%
	17,676,561	***17,676,561***	***100.0%***	***-***	***17,676,561***	***100.0%***
1 Lupine Hills Elementary School						
Legacy Project	15,395,678	15,395,678	100.0%	-	15,395,678	100.0%
	15,395,678	***15,395,678***	***100.0%***	***-***	***15,395,678***	***100.0%***
1 Madera Elementary School						
Legacy Project	12,233,801	12,233,801	100.0%	-	12,233,801	100.0%
	12,233,801	***12,233,801***	***100.0%***	***-***	***12,233,801***	***100.0%***
1 Michelle Obama School						
* Campus Replacement	40,300,000	39,601,358	98.3%	698,642	35,278,585	87.5%
Legacy Project	3,829,324	3,829,324	100.0%	-	3,829,324	100.0%
	44,129,324	***43,430,682***	***98.4%***	***698,642***	***39,107,909***	***88.6%***
1 Mira Vista K-8						
Legacy Project	16,651,130	16,651,130	100.0%	-	16,651,130	100.0%
	16,651,130	***16,651,130***	***100.0%***	***-***	***16,651,130***	***100.0%***
1 Montalvin K-8						
Additional New Classrooms	4,028,011	4,028,011	100.0%	-	4,028,011	100.0%
Legacy Project	12,763,017	12,763,017	100.0%	-	12,763,017	100.0%
	16,791,028	***16,791,028***	***100.0%***	***-***	***16,791,028***	***100.0%***
1 Murphy Elementary School						
Legacy Project	15,619,655	15,619,655	100.0%	-	15,619,655	100.0%
	15,619,655	***15,619,655***	***100.0%***	***-***	***15,619,655***	***100.0%***
1 Nystrom Elementary School						
Classroom Renovation	30,233,455	30,233,455	100.0%	-	30,233,455	100.0%
Demo Portable and Sitework	518,285	518,285	100.0%	-	518,285	100.0%
Legacy Project	5,442,234	5,442,234	100.0%	-	5,442,234	100.0%

Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

Data as of 08/31/2020

	Budget	Commitments			Expenditures	
School/Project Name	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
Multi-purpose Room	11,606,839	11,606,839	100.0%	-	11,606,839	100.0%
	47,800,813	***47,800,813***	***100.0%***	***-***	***47,800,813***	***100.0%***
1 Ohlone Elementary School						
Classroom and Admin Building	24,508,510	24,508,510	100.0%	-	24,508,510	100.0%
Critical Needs	623,885	623,885	100.0%	-	623,885	100.0%
Legacy Project	3,962,598	3,962,598	100.0%	-	3,962,598	100.0%
Portable Removal and Playground	5,397,758	5,397,758	100.0%	-	5,397,758	100.0%
	34,492,752	***34,492,752***	***100.0%***	***-***	***34,492,752***	***100.0%***
1 Olinda Elementary School						
Critical Needs	793,247	793,247	100.0%	-	793,247	100.0%
Legacy Project	1,286,942	1,286,942	100.0%	-	1,286,942	100.0%
	2,080,188	***2,080,188***	***100.0%***	***-***	***2,080,188***	***100.0%***
1 Peres K-8						
Legacy Project	21,424,293	21,424,293	100.0%	-	21,424,293	100.0%
	21,424,293	***21,424,293***	***100.0%***	***-***	***21,424,293***	***100.0%***
1 RCP Charter School						
Legacy Project	4,415,204	4,415,204	100.0%	-	4,415,204	100.0%
	4,415,204	***4,415,204***	***100.0%***	***-***	***4,415,204***	***100.0%***
1 Riverside Elementary School						
* Critical Needs	6,900,000	299,540	4.3%	6,600,460	130,220	1.9%
Legacy Project	14,611,005	14,611,005	100.0%	-	14,611,005	100.0%
	21,511,005	***14,910,545***	***69.3%***	***6,600,460***	***14,741,225***	***68.5%***
1 Seaview Elementary School						
Legacy Project	499,116	499,116	100.0%	-	499,116	100.0%
	499,116	***499,116***	***100.0%***	***-***	***499,116***	***100.0%***
1 Shannon Elementary School						
* Critical Needs	7,100,000	-	0.0%	7,100,000	-	0.0%
Legacy Project	1,555,163	1,555,163	100.0%	-	1,555,163	100.0%
	8,655,163	***1,555,163***	***18.0%***	***7,100,000***	***1,555,163***	***18.0%***
1 Sheldon Elementary School						
Legacy Project	15,102,837	15,102,837	100.0%	-	15,102,837	100.0%
	15,102,837	***15,102,837***	***100.0%***	***-***	***15,102,837***	***100.0%***
1 Stege Elementary School						
* Critical Needs	2,900,000	35,900	1.2%	2,864,100	35,900	1.2%
Legacy Project	3,445,886	3,445,886	100.0%	-	3,445,886	100.0%
	6,345,886	***3,481,786***	***54.9%***	***2,864,100***	***3,481,786***	***54.9%***
1 Stewart K-8						
Legacy Project	16,737,037	16,737,037	100.0%	-	16,737,037	100.0%
	16,737,037	***16,737,037***	***100.0%***	***-***	***16,737,037***	***100.0%***
1 Tara Hills Elementary School						
Legacy Project	14,975,067	14,975,067	100.0%	-	14,975,067	100.0%
	14,975,067	***14,975,067***	***100.0%***	***-***	***14,975,067***	***100.0%***
1 TLC Elementary School						
Legacy Project	116,673	116,673	100.0%	-	116,673	100.0%
	116,673	***116,673***	***100.0%***	***-***	***116,673***	***100.0%***
1 Valley View Elementary School						
Critical Needs	1,091,447	1,091,447	100.0%	-	1,091,447	100.0%
Existing Campus Demo	33,096	33,096	100.0%	-	33,096	100.0%
Legacy Project	3,908,093	3,908,093	100.0%	-	3,908,093	100.0%
Portables	5,189,726	5,189,726	100.0%	-	5,189,726	100.0%

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Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

Data as of 08/31/2020

	Budget	Commitments			Expenditures	
School/Project Name	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
	10,222,362	***10,222,362***	***100.0%***	***-***	***10,222,362***	***100.0%***
1 Verde K-8						
Legacy Project	16,065,870	16,065,870	100.0%	-	16,065,870	100.0%
	16,065,870	***16,065,870***	***100.0%***	***-***	***16,065,870***	***100.0%***
1 Washington Elementary School						
Legacy Project	15,322,847	15,322,847	100.0%	-	15,322,847	100.0%
	15,322,847	***15,322,847***	***100.0%***	***-***	***15,322,847***	***100.0%***
1 West Hercules						
Legacy Project	56,847	56,847	100.0%	-	56,847	100.0%
	56,847	***56,847***	***100.0%***	***-***	***56,847***	***100.0%***
2 Adams Middle School						
Legacy Project	691,211	691,211	100.0%	-	691,211	100.0%
	691,211	***691,211***	***100.0%***	***-***	***691,211***	***100.0%***
2 Crespi Middle School						
* Critical Needs	5,300,000	5,026,010	94.8%	273,990	4,973,021	93.8%
Legacy Project	1,245,896	1,245,896	100.0%	-	1,245,896	100.0%
	6,545,896	***6,271,906***	***95.8%***	***273,990***	***6,218,916***	***95.0%***
2 DeJean Middle School						
Legacy Project	381,209	381,209	100.0%	-	381,209	100.0%
	381,209	***381,209***	***100.0%***	***-***	***381,209***	***100.0%***
2 Helms Middle School						
Legacy Project	83,432,888	83,432,888	100.0%	-	83,432,888	100.0%
	83,432,888	***83,432,888***	***100.0%***	***-***	***83,432,888***	***100.0%***
2 Hercules Middle School						
Legacy Project	699,000	699,000	100.0%	-	699,000	100.0%
	699,000	***699,000***	***100.0%***	***-***	***699,000***	***100.0%***
2 Korematsu Middle School						
* New Buildings	53,439,076	52,981,485	99.1%	457,591	52,716,355	98.6%
Legacy Project	19,943,103	19,943,103	100.0%	-	19,943,103	100.0%
	73,382,179	***72,924,588***	***99.4%***	***457,591***	***72,659,458***	***99.0%***
2 Pinole Middle School						
Legacy Project	56,689,430	56,689,430	100.0%	-	56,689,430	100.0%
	56,689,430	***56,689,430***	***100.0%***	***-***	***56,689,430***	***100.0%***
3 De Anza High School						
Legacy Project	132,236,248	132,236,248	100.0%	-	132,236,248	100.0%
	132,236,248	***132,236,248***	***100.0%***	***-***	***132,236,248***	***100.0%***
3 DELTA NSS						
Legacy Project	152,226	152,226	100.0%	-	152,226	100.0%
	152,226	***152,226***	***100.0%***	***-***	***152,226***	***100.0%***
3 El Cerrito High School						
Legacy Project	128,477,500	128,477,500	100.0%	-	128,477,500	100.0%
Stadium	18,372,605	18,372,605	100.0%	-	18,372,605	100.0%
	146,850,105	***146,850,105***	***100.0%***	***-***	***146,850,105***	***100.0%***
3 Greenwood High School						
Legacy Project	79,583,607	79,583,607	100.0%	-	79,583,607	100.0%
	79,583,607	***79,583,607***	***100.0%***	***-***	***79,583,607***	***100.0%***
3 Hercules High School						
* Critical Needs	14,700,000	-	0.0%	14,700,000	-	0.0%
Legacy Project	3,295,019	3,295,019	100.0%	-	3,295,019	100.0%
	17,995,019	***3,295,019***	***18.3%***	***14,700,000***	***3,295,019***	***18.3%***

Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

Data as of 08/31/2020

	Budget	Commitments			Expenditures	
School/Project Name	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
3 KAPPA NSS						
Legacy Project	109,831	109,831	100.0%	-	109,831	100.0%
	109,831	***109,831***	***100.0%***	***-***	***109,831***	***100.0%***
3 Kennedy High School						
* Critical Needs	12,200,000	-	0.0%	12,200,000	-	0.0%
Legacy Project	33,854,981	33,854,981	100.0%	-	33,854,981	100.0%
	46,054,981	***33,854,981***	***73.5%***	***12,200,000***	***33,854,981***	***73.5%***
3 North Campus High School						
Legacy Project	205,450	205,450	100.0%	-	205,450	100.0%
	205,450	***205,450***	***100.0%***	***-***	***205,450***	***100.0%***
3 OMEGA NSS						
Legacy Project	118,313	118,313	100.0%	-	118,313	100.0%
	118,313	***118,313***	***100.0%***	***-***	***118,313***	***100.0%***
3 Pinole Valley High School						
* Campus Replacement	154,564,387	154,150,642	99.7%	413,745	154,095,761	99.7%
* Fields/Sitework	19,184,130	207,860	1.1%	18,976,270	198,880	1.0%
* Interim Campus Demo	3,628,014	3,625,096	99.9%	2,918	3,625,096	99.9%
* Site Design	17,935,216	17,935,214	100.0%	2	17,264,427	96.3%
Detention Basin and Paving	3,517,521	3,517,521	100.0%	-	3,517,521	100.0%
Existing Building Demolition	2,511,397	2,511,397	100.0%	-	2,511,397	100.0%
Hillside Stabilization	2,199,821	2,199,821	100.0%	-	2,199,821	100.0%
Interim Campus	8,796,248	8,796,248	100.0%	-	8,796,248	100.0%
Legacy Furniture & Equipment	36,520	36,520	100.0%	-	36,520	100.0%
Legacy Program Cost	696,938	696,938	100.0%	-	696,938	100.0%
Legacy Restroom Renovation	167,601	167,601	100.0%	-	167,601	100.0%
Legacy Technology	37,165	37,165	100.0%	-	37,165	100.0%
Legacy Track	1,676,771	1,676,771	100.0%	-	1,676,771	100.0%
Off Site Parking and Traffic	1,240,584	1,240,584	100.0%	-	1,240,584	100.0%
Video Surveillance System	357,268	357,268	100.0%	-	357,268	100.0%
	216,549,580	***197,156,645***	***91.0%***	***19,392,935***	***196,421,996***	***90.7%***
3 Richmond High School						
* Gym and Seismic Classroom	21,000,000	20,707,181	98.6%	292,819	10,927,252	52.0%
Legacy Project	21,622,087	21,622,087	100.0%	-	21,622,087	100.0%
	42,622,087	***42,329,269***	***99.3%***	***292,819***	***32,549,339***	***76.4%***
3 SIGMA NSS						
Legacy Project	110,949	110,949	100.0%	-	110,949	100.0%
	110,949	***110,949***	***100.0%***	***-***	***110,949***	***100.0%***
3 Vista High School						
Legacy Project	7,236,543	7,236,543	100.0%	-	7,236,543	100.0%
	7,236,543	***7,236,543***	***100.0%***	***-***	***7,236,543***	***100.0%***
4 Technology						
* Infrastructure	15,004,976	14,299,306	95.3%	705,670	14,299,306	95.3%
Computer Common Core	3,903,858	3,903,858	100.0%	-	3,903,858	100.0%
District Network Backbone	568,416	568,416	100.0%	-	568,416	100.0%
IT Data Center	1,400,746	1,400,746	100.0%	-	1,400,746	100.0%
Teacher Equipment	112,360	112,360	100.0%	-	112,360	100.0%
Tech Communication	1,130,966	1,130,966	100.0%	-	1,130,966	100.0%
Technology Equipment	1,885,661	1,885,661	100.0%	-	1,885,661	100.0%
Technology Wireless	10,993,016	10,993,016	100.0%	-	10,993,016	100.0%
	35,000,000	***34,294,330***	***98.0%***	***705,670***	***34,294,330***	***98.0%***

Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

Data as of 08/31/2020

	Budget	Commitments			Expenditures	
School/Project Name	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
4 Central						
District Support	54,739,766	53,924,731	98.5%	815,036	52,781,723	96.4%
Program Coordination	48,091,868	46,527,720	96.7%	1,564,148	45,946,338	95.5%
	102,831,634	***100,452,451***	***97.7%***	***2,379,183***	***98,728,060***	***96.0%***
Totals	***1,756,329,646***	***1,617,021,674***	***92.1%***	***139,307,972***	***1,599,119,106***	***91.0%***

Note 1: * Site Projects are under planning, construction or in closeout.
Note 2: 1 School Name - Elementary school site name
Note 3: 2 School Name - Middle school site name
Note 4: 3 School Name - High school site name
Note 5: 4 Central/Program Name
Note 6: BOE approved supplemental fund for Michelle Obama school: Fund 25 of $1.75M and Fund 01 MRAD of $0.85M on 6/26/19
Note 7: BOE approved supplemental fund for Richmond HS: Fund 40 of $1M on 11/06/19
Note 8: BOE approved supplemental fund for Michelle Obama school: Fund 25 of $2M on 06/24/20
Note 9: 2016 FMP budget for Hercules MS & Hercules HS is combined and reported under Hercules HS
Note 10: Measure 1998E is not covered under Proposition 39 regulations for school bonds, and is not ordinarily reported in the Bond Program expenditure reports. The following report shows Measure 1998E projects by site with state funded DeJean middle school project.

Measure 1998E Project					
DeJean Middle School	36,836,215.33	36,836,215.33	100.0%	-	100.0%
1998E Project	*23,994,285.33*	*23,994,285.33*	*100.0%*	-	*100.0%*
State Fund Project	*12,841,930.00*	*12,841,930.00*	*100.0%*	-	*100.0%*
Pinole Valley High School	190,570.61	190,570.61	100.0%	-	100.0%
Central Program Coordination	16,276,517.57	16,276,517.57	100.0%	-	100.0%
Total	***53,303,303.51***	***53,303,303.51***	***100.0%***	***-***	***100.0%***

Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

2016 MASTER PLAN PROJECT

Fund 21 and Fund 35

Data as of 08/31/2020

School/Project Name	Budget			Commitments			Expenditures	
	Original Budget	Approved Budget Changes	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
1 Cameron								
* Critical Needs	1,300,000	-	1,300,000	-	0.0%	1,300,000	-	0.0%
	1,300,000	***-***	***1,300,000***	***-***	***0.0%***	***1,300,000***	***-***	***0.0%***
1 Chavez Elementary School								
Critical Needs	600,000	(527,153)	72,847	72,847	100.0%	-	72,847	100.0%
	600,000	***(527,153)***	***72,847***	***72,847***	***100.0%***	***-***	***72,847***	***100.0%***
1 Collins Elementary School								
* Critical Needs	3,500,000	-	3,500,000	-	0.0%	3,500,000	-	0.0%
	3,500,000	***-***	***3,500,000***	***-***	***0.0%***	***3,500,000***	***-***	***0.0%***
1 Fairmont Elementary School								
* Critical Needs	3,000,000	-	3,000,000	2,328,893	77.6%	671,107	1,553,507	51.8%
	3,000,000	***-***	***3,000,000***	***2,328,893***	***77.6%***	***671,107***	***1,553,507***	***51.8%***
1 Grant Elementary School								
Critical Needs	900,000	(688,533)	211,467	211,467	100.0%	-	211,467	100.0%
	900,000	***(688,533)***	***211,467***	***211,467***	***100.0%***	***-***	***211,467***	***100.0%***
1 Harmon Knolls								
Critical Needs	200,000	206,946	406,946	406,946	100.0%	-	406,946	100.0%
Soil Testing	100,000	(58,511)	41,489	41,489	100.0%	-	41,489	100.0%
	300,000	***148,435***	***448,435***	***448,435***	***100.0%***	***-***	***448,435***	***100.0%***
1 Highland Elementary School								
* Water & Power Upgrade	-	747,125	747,125	-	0.0%	747,125	-	0.0%
Critical Needs	800,000	(747,125)	52,875	52,875	100.0%	-	52,875	100.0%
	800,000	***-***	***800,000***	***52,875***	***6.6%***	***747,125***	***52,875***	***6.6%***
1 Lake Elementary School								
* Campus Replacement	65,600,000	-	65,600,000	175,650	0.3%	65,424,350	97,650	0.1%
Portable Demolition	500,000	(352,499)	147,501	147,501	100.0%	-	147,501	100.0%
	66,100,000	***(352,499)***	***65,747,501***	***323,151***	***0.5%***	***65,424,350***	***245,151***	***0.4%***
1 Michelle Obama School								
* Campus Replacement	40,300,000	-	40,300,000	39,601,358	98.3%	698,642	35,278,585	87.5%
	40,300,000	***-***	***40,300,000***	***39,601,358***	***98.3%***	***698,642***	***35,278,585***	***87.5%***
1 Ohlone Elementary School								
Critical Needs	800,000	(176,115)	623,885	623,885	100.0%	-	623,885	100.0%
	800,000	***(176,115)***	***623,885***	***623,885***	***100.0%***	***-***	***623,885***	***100.0%***
1 Olinda Elementary School								
Critical Needs	1,000,000	(206,753)	793,247	793,247	100.0%	-	793,247	100.0%
	1,000,000	***(206,753)***	***793,247***	***793,247***	***100.0%***	***-***	***793,247***	***100.0%***
1 Riverside Elementary School								
* Critical Needs	6,900,000	-	6,900,000	299,540	4.3%	6,600,460	130,220	1.9%
	6,900,000	***-***	***6,900,000***	***299,540***	***4.3%***	***6,600,460***	***130,220***	***1.9%***
1 Shannon Elementary School								
* Critical Needs	7,100,000	-	7,100,000	-	0.0%	7,100,000	-	0.0%
	7,100,000	***-***	***7,100,000***	***-***	***0.0%***	***7,100,000***	***-***	***0.0%***
1 Stege Elementary School								
* Critical Needs	2,900,000	-	2,900,000	35,900	1.2%	2,864,100	35,900	1.2%
	2,900,000	***-***	***2,900,000***	***35,900***	***1.2%***	***2,864,100***	***35,900***	***1.2%***
1 Valley View Elementary School								
Critical Needs	1,000,000	91,447	1,091,447	1,091,447	100.0%	-	1,091,447	100.0%
	1,000,000	***91,447***	***1,091,447***	***1,091,447***	***100.0%***	***-***	***1,091,447***	***100.0%***
2 Crespi Middle School								
* Critical Needs	3,100,000	2,200,000	5,300,000	5,026,010	94.8%	273,990	4,973,021	93.8%
	3,100,000	***2,200,000***	***5,300,000***	***5,026,010***	***94.8%***	***273,990***	***4,973,021***	***93.8%***

Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

2016 MASTER PLAN PROJECT

Fund 21 and Fund 35

Data as of 08/31/2020

School/Project Name	Budget			Commitments			Expenditures	
	Original Budget	Approved Budget Changes	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
3 Hercules High School								
* Critical Needs	14,700,000	-	14,700,000	-	0.0%	14,700,000	-	0.0%
	14,700,000	***-***	***14,700,000***	***-***	***0.0%***	***14,700,000***	***-***	***0.0%***
3 Kennedy High School								
* Critical Needs	12,200,000	-	12,200,000	-	0.0%	12,200,000	-	0.0%
	12,200,000	***-***	***12,200,000***	***-***	***0.0%***	***12,200,000***	***-***	***0.0%***
3 Richmond High School								
* Gym and Seismic Classroom	15,100,000	5,900,000	21,000,000	20,707,181	98.6%	292,819	10,927,252	52.0%
	15,100,000	***5,900,000***	***21,000,000***	***20,707,181***	***98.6%***	***292,819***	***10,927,252***	***52.0%***
4 Central								
Program Coordination (Ed Specs & School Size)	200,000	-	200,000	148,128	74.1%	51,872	148,128	74.1%
	200,000	***-***	***200,000***	***148,128***	***74.1%***	***51,872***	***148,128***	***74.1%***
Totals	***181,800,000***	***6,388,828***	***188,188,828***	***71,764,364***	***38.1%***	***116,424,464***	***56,585,964***	***30.1%***

Note 1: * Site Projects are under planning, construction or in closeout.
Note 2: 1 School Name - Elementary school site name
Note 3: 2 School Name - Middle school site name
Note 4: 3 School Name - High school site name
Note 5: 4 Central/Program Name
Note 6: BOE approved supplemental fund for Michelle Obama school: Fund 25 of $1.75M and Fund 01 MRAD of $0.85M on 6/26/19
Note 7: BOE approved supplemental fund for Richmond HS: Fund 40 of $1M on 11/06/19
Note 8: BOE approved supplemental fund for Michelle Obama school: Fund 25 of $2M on 06/24/20
Note 9: 2016 FMP budget for Hercules MS & Hercules HS is combined and reported under Hercules HS

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Spending to Date by Site
Data as of 08/31/2020

Updated 09/08/2020

Site Name	Original Budget *	Board Approved Budget 07/29/20	Expended FY 99-01 thru FY 18-19	Expended FY 19-20 Jul-Jun	Expended FY 20-21 Aug	Expended Total thru 08/31/20	Committed Balance as of 08/31/20	Budget Balance as of 08/31/20	Notes
BAYVIEW	**17,732,392**	**19,850,802**	19,850,802	-	-	**19,850,802**	**-**	**-**	Footnote 1
CHAVEZ	**1,339,784**	**1,058,234**	1,058,234	-	-	**1,058,234**	**-**	**-**	Footnote 1
COLLINS	**993,294**	**5,138,871**	1,638,871	-	-	**1,638,871**	**-**	**3,500,000**	Footnote 3
CORONADO	**11,278,047**	**43,022,627**	43,022,627	-	-	**43,022,627**	**-**	**-**	Footnote 1
DOVER	**13,070,243**	**35,095,267**	35,095,267	-	-	**35,095,267**	**-**	**-**	Footnote 1
DOWNER	**28,819,079**	**33,415,902**	33,415,902	-	-	**33,415,902**	**-**	**-**	Footnote 1
ELLERHORST	**11,238,341**	**13,931,806**	13,931,806	-	-	**13,931,806**	**-**	**-**	Footnote 1
FAIRMONT	**10,971,356**	**6,864,259**	4,213,128	596,814	607,823	**5,417,765**	**775,386**	**671,107**	Footnote 3
FORD	**11,839,322**	**30,817,526**	30,817,526	-	-	**30,817,526**	**-**	**-**	Footnote 1
GRANT	**1,409,600**	**2,155,565**	2,155,565	-	-	**2,155,565**	**-**	**-**	Footnote 1
HANNA RANCH	**680,923**	**783,349**	783,349	-	-	**783,349**	**-**	**-**	Footnote 1
HARDING	**15,574,211**	**22,632,446**	22,632,446	-	-	**22,632,446**	**-**	**-**	Footnote 1
HARMON KNOLLS	**-**	**448,435**	448,435	-	-	**448,435**	**-**	**-**	Footnote 1
HIGHLAND	**13,504,714**	**2,679,839**	1,932,714	-	-	**1,932,714**	**-**	**747,125**	Footnote 3
KENSINGTON	**16,397,920**	**19,343,892**	19,343,892	-	-	**19,343,892**	**-**	**-**	Footnote 1
KING	**16,688,732**	**25,342,166**	25,342,166	-	-	**25,342,166**	**-**	**-**	Footnote 1
LAKE	**822,657**	**67,247,823**	1,647,823	97,650	-	**1,745,473**	**78,000**	**65,424,350**	Footnote 3
LINCOLN	**15,225,821**	**17,676,561**	17,676,561	-	-	**17,676,561**	**-**	**-**	Footnote 1
LUPINE HILLS	**16,111,242**	**15,395,678**	15,395,678	-	-	**15,395,678**	**-**	**-**	Footnote 1
MADERA	**11,088,764**	**12,233,801**	12,233,801	-	-	**12,233,801**	**-**	**-**	Footnote 1
MICHELLE OBAMA**	**13,673,885**	**44,129,324**	9,664,279	27,637,908	1,805,722	**39,107,909**	**4,322,773**	**698,642**	Footnote 3
MIRA VISTA	**13,928,364**	**16,651,130**	16,651,130	-	-	**16,651,130**	**-**	**-**	Footnote 1
MONTALVIN	**15,904,716**	**16,791,028**	16,791,028	-	-	**16,791,028**	**-**	**-**	Footnote 1
MURPHY	**13,554,495**	**15,619,655**	15,619,655	-	-	**15,619,655**	**-**	**-**	Footnote 1
NYSTROM	**20,999,690**	**47,800,813**	45,461,314	2,339,500	-	**47,800,813**	**-**	**(0)**	Footnote 1
OHLONE	**14,174,928**	**34,492,752**	34,492,752	-	-	**34,492,752**	**-**	**-**	Footnote 1
OLINDA	**1,170,596**	**2,080,188**	1,582,078	498,111	-	**2,080,188**	**-**	**-**	Footnote 1
PERES	**19,752,789**	**21,424,293**	21,424,293	-	-	**21,424,293**	**-**	**-**	Footnote 1
RIVERSIDE	**13,439,831**	**21,511,005**	14,723,012	18,213	-	**14,741,225**	**169,320**	**6,600,460**	Footnote 3
SHANNON	**1,157,736**	**8,655,163**	1,555,163	-	-	**1,555,163**	**-**	**7,100,000**	Footnote 3
SHELDON	**14,968,745**	**15,102,837**	15,102,837	-	-	**15,102,837**	**-**	**-**	Footnote 1
STEGE	**13,000,749**	**6,345,886**	3,481,786	-	-	**3,481,786**	**-**	**2,864,100**	Footnote 3
STEWART	**12,710,427**	**16,737,037**	16,737,037	-	-	**16,737,037**	**-**	**-**	Footnote 1
TARA HILLS	**14,160,935**	**14,975,067**	14,975,067	-	-	**14,975,067**	**-**	**-**	Footnote 1
VALLEY VIEW	**11,117,405**	**10,222,362**	10,222,362	-	-	**10,222,362**	**-**	**-**	Footnote 1
VERDE	**15,709,690**	**16,065,870**	16,065,870	-	-	**16,065,870**	**-**	**-**	Footnote 1
WASHINGTON	**14,051,720**	**15,322,847**	15,322,847	-	-	**15,322,847**	**-**	**-**	Footnote 1
Elementary Total	**438,263,142**	**699,062,105**	**572,509,101**	**31,188,196**	**2,413,544**	**606,110,841**	**5,345,480**	**87,605,784**	
CRESPI MS	**1,205,711**	**6,545,896**	2,553,745	3,665,021	150	**6,218,916**	**52,990**	**273,990**	Footnote 3
DEJEAN MS	**64,929**	**381,209**	381,209	-	-	**381,209**	**-**	**-**	Footnote 1
HELMS MS	**61,287,986**	**83,432,888**	83,432,888	-	-	**83,432,888**	**-**	**-**	Footnote 1
HERCULES MS	**602,982**	**699,000**	699,000	-	-	**699,000**	**-**	**-**	Footnote 1
KOREMATSU MS	**37,937,901**	**73,382,179**	72,655,201	2,090	2,168	**72,659,458**	**265,130**	**457,591**	Footnote 2
PINOLE MS	**38,828,979**	**56,689,430**	56,689,430	-	-	**56,689,430**	**-**	**-**	Footnote 1
Middle Sch Total	**139,928,488**	**221,130,602**	**216,411,473**	**3,667,111**	**2,318**	**220,080,902**	**318,120**	**731,580**	

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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Spending to Date by Site
Data as of 08/31/2020

Updated 09/08/2020

Site Name	Original Budget *	Board Approved Budget 07/29/20	Expended FY 99-01 thru FY 18-19	Expended FY 19-20 Jul-Jun	Expended FY 20-21 Aug	Expended Total thru 08/31/20	Committed Balance as of 08/31/20	Budget Balance as of 08/31/20	Notes
DE ANZA HS	**105,389,888**	**132,236,248**	132,236,248	-	-	**132,236,248**	**-**	**-**	Footnote 1
EL CERRITO HS	**93,605,815**	**146,850,105**	146,850,105	-	-	**146,850,105**	**-**	**-**	Footnote 1
GREENWOOD	**35,315,772**	**79,583,607**	79,583,607	-	-	**79,583,607**	**-**	**-**	Footnote 1
HERCULES HS	**12,603,343**	**17,995,019**	3,295,019	-	-	**3,295,019**	**-**	**14,700,000**	Footnote 3
KENNEDY HS	**89,903,130**	**46,054,981**	33,854,981	-	-	**33,854,981**	**-**	**12,200,000**	Footnote 3
PINOLE VALLEY HS	**124,040,286**	**216,549,580**	185,963,019	10,518,671	(59,694)	**196,421,996**	**734,649**	**19,392,935**	Footnote 2
RICHMOND HS	**94,720,910**	**42,622,087**	22,854,818	7,704,281	1,990,240	**32,549,339**	**9,779,930**	**292,819**	Footnote 3
VISTA HS	**3,566,208**	**7,236,543**	7,236,543	-	-	**7,236,543**	**-**	**0**	Footnote 1
High Sch Total	**559,145,352**	**689,128,170**	**611,874,340**	**18,222,952**	**1,930,546**	**632,027,838**	**10,514,578**	**46,585,754**	
ADAMS MS	**703,660**	**691,211**	691,211	-	-	**691,211**	**-**	**-**	Footnote 1
CAMERON	**284,012**	**1,422,195**	122,195	-	-	**122,195**	**-**	**1,300,000**	Footnote 3
CASTRO	**11,901,504**	**620,944**	620,944	-	-	**620,944**	**-**	**-**	Footnote 1
DELTA NSS	**152,564**	**152,226**	152,226	-	-	**152,226**	**-**	**-**	Footnote 1
EL SOBRANTE	**187,343**	**536,231**	536,231	-	-	**536,231**	**-**	**-**	Footnote 1
HARBOUR WAY	**121,639**	**121,944**	121,944	-	-	**121,944**	**-**	**-**	Footnote 1
KAPPA NSS	**109,809**	**109,831**	109,831	-	-	**109,831**	**-**	**-**	Footnote 1
NORTH CAMPUS	**169,849**	**205,450**	205,450	-	-	**205,450**	**-**	**-**	Footnote 1
OMEGA NSS	**117,742**	**118,313**	118,313	-	-	**118,313**	**-**	**-**	Footnote 1
SEAVIEW	**178,534**	**499,116**	499,116	-	-	**499,116**	**-**	**-**	Footnote 1
SIGMA NSS	**110,728**	**110,949**	110,949	-	-	**110,949**	**-**	**-**	Footnote 1
TLC	**118,020**	**116,673**	116,673	-	-	**116,673**	**-**	**-**	Footnote 1
WEST HERCULES	**-**	**56,847**	56,847	-	-	**56,847**	**-**	**-**	Footnote 1
Closed/Program Total	**14,155,404**	**4,761,930**	**3,461,930**	**-**	**-**	**3,461,930**	**-**	**1,300,000**	
CENTRAL	**67,713,312**	**102,831,634**	94,934,549	3,531,471	262,040	**98,728,060**	**1,724,390**	**2,379,183**	Budget thru 20-21
RCP CHARTER	**8,148,550**	**4,415,204**	4,415,204	-	-	**4,415,204**	**-**	**-**	Footnote 1
TECHNOLOGY	**35,000,000**	**35,000,000**	34,294,330	-	-	**34,294,330**	**-**	**705,670**	Footnote 2
Admin/Other Total	**110,861,862**	**142,246,838**	**133,644,083**	**3,531,471**	**262,040**	**137,437,594**	**1,724,390**	**3,084,854**	
GRAND TOTAL	**1,262,354,248**	**1,756,329,646**	**1,537,900,927**	**56,609,731**	**4,608,448**	**1,599,119,106**	**17,902,568**	**139,307,972**	

** Original Budget provided is based on Report#2 dated April 30, 2018, and has not been reconciled.*

*** Board approved renaming of Wilson Elementary school to Michelle Obama School on 02/12/20.*

Footnote 1: Site projects are completed.

Footnote 2: Site Legacy projects are under planning, construction or in closeout.

Footnote 3: Site Legacy projects are completed and 2016 Facilities Master Plan Projects are under planning, construction or in closeout.

Note:. Measure 1998E is not covered under Proposition 39 regulations for school bonds, and is not ordinarily reported in the Bond Program expenditure reports.

The following report shows Measure 1998E projects by site with state funded DeJean middle school project.

Measure 1998E Project	Budget	Expended	
DeJean Middle School	36,836,215	36,836,215	-
1998E Project	*23,994,285*	*23,994,285*	-
State Fund Project	*12,841,930*	*12,841,930*	-
Pinole Valley High School	190,571	190,571	-
Central Program Coordination	16,276,518	16,276,518	-
Total	**53,303,304**	**53,303,304**	**-**

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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Financial Status
As of August 31, 2020

Cash Projection to June-2021

			Notes
Adjusted Cash Balance		**177,468,820**	**1**
Projected Revenues			
Interest Earning & Other Revenue	$ 3,370,000	$ 3,370,000	**2**
Projected Available Funds		**$ 180,838,820**	
Budget Balance			
Board Approved Budget		$ 1,756,329,646	**3**
Less Expenses to Date		$ (1,599,119,106)	**3**
Current budget balance		**$ 157,210,540**	
Projected Cash Balance June 2021		**$ 23,628,280**	

State Facility Grants Pending State Approval

Estimated after current planning period:	$ 7,615,578	**4**

Items Pending Board Approval

Future Bond Sale 2020 Measure R	$	575,000,000	
2022-2023 Estimated Central Cost	$	5,963,011	**6**
2022-2023 Estimated Other Revenue	$	2,530,000	**2**

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Financial Status
As of August 31, 2020

Note 1 Adjusted Cash Balance

Description		Amount	Comments
Cash & Equivalents Building Fund 21	$	177,893,803	A
Cash & Equivalents County School Facilities Fund 35	$	-	B
Cash with Fiscal Agent (contract retentions)	$	1,651,942	C 3rd-Party held Retention
Accounts Receivable	$	-	
Accounts Payable	$	-	D
Contract Retention	$	(2,076,925)	C District held Retention
Adjusted Cash Balance	**$**	**177,468,820**	

Comments

A. The cash balance is reflective of financial data from MUNIS.

B. California School Facilities Grants are deposited into the County School Facilities Fund 35 and subsequently transferred to the Building Fund 21.

C. This liability is deducted from the contractor's process payment and retained; it is deposited in a Third party escrow account or accumulated and held by the district. The amounts are reflective of financial data from MUNIS.

D. Accounts payable is reflective of financial data from MUNIS.

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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Financial Status
As of August 31, 2020

Note 2 Projected Revenues

Fiscal Year	Bond Sales 2010 Measure D	Bond Sales 2012 Measure E	Less: Cost of Bond Issuance	Interest Earnings & Other Revenue	Total
FY2021				$ 3,370,000	$ 3,370,000
Sub-Totals	$ -	$ -	$ -	$ 3,370,000	$ 3,370,000
FY2022				$ 1,530,000	$ 1,530,000
FY2023				$ 1,000,000	$ 1,000,000
Sub-Total	$ -	$ -	$ -	$ 2,530,000	$ 2,530,000
Grand Total	**$ -**	**$ -**	**$ -**	**$ 5,900,000**	**$ 5,900,000**

Note 3 Budget Balance

Description	Note
Board Approved Budget	This represents the current board approved budget amount and should agree with Report#2, Bond Program Spending by Site.
Expenses to Date	This is total expended amount from FY 1999-01 thru Current Fiscal Year Perid and should agree with Report#2, Bond Program Spending by Site.

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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Financial Status
As of August 31, 2020

Note 4 State Facility Grants

Upon release of funds by the California State Allocation Board the State Controller prepares the checks which are then mailed to the County Treasurer for deposit into the District's bank account Fund 35 (County School Facilities Fund) and subsequently are transferred to Fund 21, Building Fund.

School	Funding	OPSC * Status	SAB** Approval[1]	SAB** Funded	Amount
Helms MS	Modernization	On Workload List	Est: 01/23-06/23	Est: Jul-23	$ 4,133,414
Crespi MS	Modernization	On Workload List	Est: 07/23-12/23	Est: Feb-24	$ 3,482,164
				Total	**$ 7,615,578**

***Office of Public School Construction - OPSC**
****State Allocation Board - SAB**
[1] Last updated 05/27/20

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Financial Status
As of August 31, 2020

The Board of Education received the Implementation Plan with the draft Master Plan on June 15, 2016 and approved them unanimously.
The Board approved Implementation Plan - Model one, which includes the following projects with the project cost, including inflation:

School	Project Type	FMP 2016	Current Budget
Ed Specs & School Size		$ 200,000	$ 200,000
Cameron School	Critical Needs	$ 1,300,000	$ 1,300,000
Chavez Elementary School	Critical Needs	$ 600,000	$ 72,847
Collin Elementary School	Critical Needs	$ 3,500,000	$ 3,500,000
Crespi Middle School	Critical Needs	$ 3,100,000	$ 5,300,000
Fairmont Elementary School	Critical Needs	$ 3,000,000	$ 3,000,000
Grant Elementary School	Critical Needs	$ 900,000	$ 211,467
Harmon Knolls	Critical Needs	$ 200,000	$ 406,946
Harmon Knolls	Soils Testing	$ 100,000	$ 41,489
Hercules Middle School***	Critical Needs	$ 7,500,000	$ 7,500,000
Hercules High School***	Critical Needs	$ 7,200,000	$ 7,200,000
Highland Elementary School	Critical Needs	$ 800,000	$ 800,000
Kennedy High School	Critical Needs	$ 12,200,000	$ 12,200,000
Lake Elementary School	Critical Needs	$ -	$ 147,501
Lake Elementary School	RS Replacement	$ 66,100,000	$ 65,600,000
M Obama Elementary School*	RS Replacement	$ 40,300,000	$ 40,300,000
Ohlone Elementary School	Critical Needs	$ 800,000	$ 623,885
Olinda Elementary School	Critical Needs	$ 1,000,000	$ 793,247
Richmond High School**	Critical Needs	$ 15,100,000	$ 21,000,000
Riverside Elementary School	Critical Needs	$ 6,900,000	$ 6,900,000
Shannon Elementary School	Critical Needs	$ 7,100,000	$ 7,100,000
Stege Elementary School	Critical Needs	$ 2,900,000	$ 2,900,000
Valley View Elementary School	Critical Needs	$ 1,000,000	$ 1,091,447
TOTAL IMPLEMENTATION PLAN MODEL 1		**$ 181,800,000**	**$ 188,188,828**

** BOE approved supplemental fund for Obama ES: Fund 25 of $1.75M and Fund 01 MRAD of $0.85M on 06/26/19*
** BOE approved supplemental fund for Obama ES: Fund 25 of $2M on 06/24/20*
*** BOE approved supplemental fund for Richmond HS: Fund 40 of $1M on 11/06/19*
**** 2016 FMP scope and budget for Hercules MS & Hercules HS is for a singular project so the combind budget will be reported under Hercules HS on various financial reports*

Definition of ROM[1]

Five percent inflation has been applied from mid-2016 to the scheduled midpoint of construction, compounded yearly, to account for inflation. These "Rough Order of Magnitude" (R.O.M.) cost estimates, which are based on general cost per square foot, do not include market-based contract escalation (if any) above 5% annual inflation.
Additionally, the cost of temporary housing has been included where it was known to be required at the time of the Master Plan (e.g., at Lake Elementary). It has not been included where it was not anticipated prior to the release of the Master Plan (e.g., at M Obama Elementary).
Note that further Architectural and Engineering studies are required, including scoping and budgeting, for all Critical Needs.
*In June 2016 the Board approved $181,800,000 FMP since then the following budget revisions have been approved by the Board:
- Harmon Knolls $250,000 and Valley View $150,000 on 08/09/17; Grant <$688,533>, Harmon Knolls <$101,565>, Lake <$352,499>, Ohlone <$176,115>, & Valley View <$58,553> on 07/25/18; Richmond $3,900,000 on 11/14/18; Crespi $2,200,000 on 03/20/19; Chavez <$572,153> on 06/26/19; Richmond $2,000,000 on 11/06/19; Olinda <$206,753.35> on 02//26/20

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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Financial Status
As of August 31, 2020

Note 6 Unbudgeted Central Services Projected Expenses FY2021-22 & 2022-23

Description		FY 2021-22		FY 2022-23		Total
Salaries & Benefits	$	1,530,600	$	1,591,344	$	3,121,944
Services & Other Cost	$	1,550,177	$	1,290,890	$	2,841,067
Total Projection	**$**	**3,080,777**	**$**	**2,882,234**	**$**	**5,963,011**

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Financial Impact of Report 13 Analysis
From July 2020 to August 2020

Updated 09/08/2020

Items	Beginning Balance	Ending Balance	Variance	Notes
Adjusted Cash Balance	**158,432,779**	**177,468,820**	**19,036,041**	**<$94,151.52> expended in June 2nd Accrual 2020 <$4,459,315.87> expended in August 2020 $23,400,090 PVHS State Funding Received $112,113.67 QTR 4b Pooled Earning June Accrual 2020 $71,485.34 QTR 4 LAIF Interest June Accrual 2020 $5,819.16 QTR 4B LAIF Interest in August 2020**
Projected Revenue				
Bond Sales 2010 Measure D	-	-	-	
Bond Sales 2010 Measure E	-	-	-	
Less: Cost of Issuance	-	-	-	
Other Revenues estimated to 2021	3,370,000	3,370,000	-	
Projected Revenue Total	**3,370,000**	**3,370,000**	**-**	
Projected Available Funds	**161,802,779**	**180,838,820**	**19,036,041**	**<$94,151.52> expended in June 2nd Accrual 2020 <$4,459,315.87> expended in August 2020 $23,400,090 PVHS State Funding Received $112,113.67 QTR 4b Pooled Earning June Accrual 2020 $71,485.34 QTR 4 LAIF Interest June Accrual 2020 $5,819.16 QTR 4B LAIF Interest in August 2020**
Budget Balance				
Board Approved Budget	1,652,929,646	1,756,329,646	103,400,000	Future Facilities Master Plan Project budgeted
Less Expenses to Date	(1,594,565,639)	(1,599,119,106)	(4,553,467)	<$94,151.52> expended in June 2nd Accrual 2020 <$4,459,315.87> expended in August 2020
Budget Balance Total	**58,364,007**	**157,210,540**	**98,846,533**	
Projected Cash Balance June 2021	**103,438,772**	**23,628,280**	**(79,810,492)**	**$23,400,090 PVHS State Funding Received $112,113.67 QTR 4b Pooled Earning June Accrual 2020 $71,485.34 QTR 4 LAIF Interest June Accrual 2020 $5,819.16 QTR 4B LAIF Interest in August 2020 <$103,400,000.00> Future MP to budget**
State Facility Grants				
Estimated during current planning period	23,400,090	-	(23,400,090)	PVHS State Funding Received
Estimated after current planning period	7,615,578	7,615,578	-	
Future Facilities Master Plan Projects	103,400,000	-	(103,400,000)	Future Facilities Master Plan Project budgeted
Future Bond Sale 2020 Measure R	575,000,000	575,000,000	-	
2022-2023 Estimated Central Cost	5,963,011	5,963,011	-	
2022-2023 Estimated Other Revenue	2,530,000	2,530,000	-	

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A/P Check List

August, 2020

Fund 21

Updated 09/08/2020

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
Site 000 - UNDISTRIBUTED						**43,860.19**	
DECOTECH SYSTEMS	196855	08/18/20	21-9745-9570-000	1000003027-7	08/06/20	43,860.19	Contract 1000003027 retainage 08/13/2018 to
Site 123 - FAIRMONT						**576,067.23**	
BRADLEY J WILLIAMSON	196826	08/11/20	21-9745-6214-123	1783	07/31/20	5,510.00	FAIRMONT ES PROJECT INSPECTOR
HIBSER YAMAUCHI ARCHITECTS INC	196954	08/25/20	21-9745-6201-123	491025REV	07/31/20	5,976.73	FAIRMONT ES - DESIGN SERVICES
MAR CON BUILDERS	196792	08/11/20	21-9745-6211-123	1000003356-2	07/29/20	545,955.12	FAIRMONT ES CRITICAL NEEDS PH
VISTA ENVIRONMENTAL INC	196732	08/04/20	21-9745-6207-123	INV-20451	07/28/20	18,625.38	FAIRMONT ES - HAZARDOUS MATERI
Site 165 - MICHELLE OBAMA						**1,718,771.46**	
AQUATECH CONSULTANCY, INC	196927	08/25/20	21-9745-5860-165	48751	08/13/20	1,215.00	WILSON ES WATERPROOFING CONSTR
C OVERAA & CO	196937	08/25/20	21-9745-6201-165	1000002635-24B	08/11/20	29,533.00	WILSON ES - DESIGN & CONSTRUCT
C OVERAA & CO	196937	08/25/20	21-9745-6211-165	1000002635-24A	08/11/20	1,652,052.18	WILSON ES - DESIGN & CONSTRUCT
INSPECTION SERVICES INC	196873	08/18/20	21-9745-5890-165	256480	08/04/20	18,371.28	WILSON ES DSA SPECIAL TESTING
STRUCTURE GROUPS	196907	08/18/20	21-9745-6214-165	190933-12	07/31/20	17,600.00	WILSON ES PROJECT INSPECTOR SE
Site 206 - CRESPI JR HIGH						**150.00**	
INSPECTION SERVICES INC	196686	08/04/20	21-9745-5890-206	256401B	07/21/20	150.00	CRESPI MS GYM SEISMIC RETROFIT
Site 214 - KOREMATSU MIDDLE						**2,167.50**	
DIVISION OF STATE ARCHITECT	196856	08/18/20	21-9748-6205-214	KOREMATSU	08/12/20	2,167.50	KOREMATSU MS DSA CHECK REQUEST
Site 362 - PINOLE VALLEY HIGH						**38,336.30**	
DECOTECH SYSTEMS	196764	08/11/20	21-9745-6460-362	1000003027-6	08/06/20	17,736.30	PVHS TECHNOLOGY INFRASTRUCTUR
KLEINFELDER INC	196881	08/18/20	21-9745-6190-362	001281375	04/22/20	3,500.00	PVHS GEO SERVICES FIELDS PHASE
KLEINFELDER INC	196881	08/18/20	21-9745-6190-362	001281379	04/22/20	7,500.00	PVHS GEO SERVICES FIELDS PHASE
KLEINFELDER INC	196881	08/18/20	21-9745-6190-362	001284014	05/13/20	2,000.00	PVHS GEO SERVICES FIELDS PHASE
KLEINFELDER INC	196881	08/18/20	21-9745-6190-362	001284329	05/18/20	4,500.00	PVHS GEO SERVICES FIELDS PHASE
KLEINFELDER INC	196881	08/18/20	21-9745-6190-362	001287373	06/11/20	1,600.00	PVHS GEO SERVICES FIELDS PHASE
SECURITY BY DESIGN INC	196803	08/11/20	21-9745-5860-362	202002018	08/04/20	1,000.00	PINOLE VALLEY CAMPUS REP - SEC
SECURITY BY DESIGN INC	196803	08/11/20	21-9745-5860-362	202002019a	08/04/20	500.00	PINOLE VALLEY CAMPUS REP - SEC
Site 364 - RICHMOND HIGH						**1,896,361.59**	
ALAN KROPP AND ASSOCIATES INC	196922	08/25/20	21-9745-6190-364	27132	08/13/20	16,533.75	RICHMOND HS GEOTECHNICAL INVES
AQUATECH CONSULTANCY, INC	196927	08/25/20	21-9745-5860-364	48666	08/13/20	4,260.00	RICHMOND HS WATERPROOFING CONS
INSPECTION SERVICES INC	196686	08/04/20	21-9745-5890-364	256408	07/24/20	7,129.56	RHS SPECIAL INSPECTION AND MAT
INSPECTION SERVICES INC	196783	08/11/20	21-9745-5890-364	256446	07/31/20	7,377.29	RHS SPECIAL INSPECTION AND MAT
INSPECTION SERVICES INC	196957	08/25/20	21-9745-5890-364	256538	08/12/20	5,686.79	RHS SPECIAL INSPECTION AND MAT
LATHROP CONSTRUCTION ASSOCIATE	196962	08/25/20	21-9745-6201-364	1000003023-00020B	08/13/20	52,878.20	RICHMOND HS - DESIGN-BUILD FOR
LATHROP CONSTRUCTION ASSOCIATE	196962	08/25/20	21-9745-6211-364	1000003023-00020A	08/13/20	1,783,696.00	RICHMOND HS - DESIGN-BUILD FOR
STRUCTURE GROUPS	196907	08/18/20	21-9745-6214-364	190934-10	07/31/20	18,800.00	RICHMOND HS DSA PROJECT INSPEC
Site 615 - OPERATIONAL SUPPT SRVS CE						**48,613.57**	
AQUATECH CONSULTANCY, INC	196927	08/25/20	21-9748-5860-615	48750	08/13/20	1,932.50	DISTRICT WIDE WATERPROOFING CO
EDUARDO DONOSO	196765	08/11/20	21-9745-5210-615	07/02/20-07/28/20	08/06/20	22.54	EC2 REIMBURSEMENT JULY 2020
EMPLOYERS ADVOCATE INC	196950	08/25/20	21-9748-5890-615	11254	08/10/20	320.00	PROGRAM-WIDE PROJECT LABOR AGR
KBA DOCUMENT SOLUTIONS, LLC	196786	08/11/20	21-9745-4300-615	55Y1106089	07/28/20	130.94	BLANKET PURCHASE ORDER
KBA DOCUMENT SOLUTIONS, LLC	196960	08/25/20	21-9745-4300-615	55Y1110595	08/12/20	10.93	BLANKET PURCHASE ORDER
LISA NAGAI	196793	08/11/20	21-9745-6217-615	45	08/04/20	7,050.00	CONSTRUCTION MANAGEMENT-PROJEC
MELISSA TRUITT	196820	08/11/20	21-9745-6203-615	0047	07/31/20	16,450.00	PROGRAM MANAGEMENT- PLANNING/C
ORBACH HUFF AND SUAREZ LLP	196970	08/25/20	21-9745-5895-615	91197	08/13/20	5,567.72	CONTINUING CONTRACT
ORBACH HUFF AND SUAREZ LLP	196970	08/25/20	21-9745-5895-615	91198	08/13/20	17,128.94	CONTINUING CONTRACT
Grand Total						**4,324,327.84**	

A/P Check List

August, 2020

Fund 21

Updated 09/08/2020

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
	AP CHECKS TOTAL					**4,324,327.84**	
	Non expense account - RETENTION PAID TO VENDOR					(43,860.19)	
	unpaid RETENTION WITHHELD AMOUNT					210,496.83	
	Aug.2020 PAYROLL					84,034.41	
	Refund Check from Vendor					(4,812.40)	
	MANUAL JOURNAL ENTRY					(16,719.10)	
	TOTAL Jun.2020 2nd ACCRUAL EXPENSE AMOUNT					**94,151.52**	
	TOTAL Aug.2020 EXPENSE AMOUNT					**4,459,315.87**	

-

Object 9570 - Retention withheld amount:

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
MAR CON BUILDERS	196792	08/11/20	21-9745-6211-123	1000003356-2	07/29/20	28,734.48	FAIRMONT ES CRITICAL NEEDS PH
C OVERAA & CO	196937	08/25/20	21-9745-6211-165	1000002635-24A	08/11/20	86,950.12	WILSON ES - DESIGN & CONSTRUCT
DECOTECH SYSTEMS	196764	08/11/20	21-9745-6460-362	1000003027-6	08/06/20	933.49	PVHS TECHNOLOGY INFRASTRUCTUR
LATHROP CONSTRUCTION ASSOCIATE	196962	08/25/20	21-9745-6211-364	1000003023-00020A	08/13/20	93,878.74	RICHMOND HS - DESIGN-BUILD FOR
Grand Total						**210,496.83**	

Payroll

Project#	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Notes
66901396-01		08/31/20				66,164.31	Facility Program Staff Aug Pay
67001396-01		08/31/20				17,870.10	Assoc Supt Operation Staff Aug Pay
Grand Total						**84,034.41**	

Refund Checks

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Notes
BROADWAY TYPEWRITER CK#83181		08/13/20	21-9745-4460-362			(1,895.40)	Arey Jones - PVHS Tech Equipment Refund
MCGRATH RENTCOPR CK#431538		08/13/20	21-9745-5620-362			(2,917.00)	Mobile Modular Portables Refund
Grand Total						**(4,812.40)**	

Manual Journal

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Notes
July 2020 Facility Staff Salary							
Regular Payroll $51,869.76 - Adjustment $11,363.65 = Revised $40,506.11						(11,363.65)	July Payroll adjustment thru Time Study
July 2020 Assoc Supt Operat Staff Salary							
Regular Payroll $20,232.78 - Adjustment $5,355.45 = Revised $14,877.33						(5,355.45)	July Payroll adjustment thru Time Study
Grand Total						**(16,719.10)**	

* Board approved renaming of Wilson Elementary School to Michelle Obama school on 02/12/20.

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Report 13 variance
From 12/31/2017 to 12/31/2018

	Beg 12/31/17	End 12/31/18	Variance	Notes
Adjusted Cash Balance	**51,478,952**	**114,746,886**	**63,267,934**	<$75,005,548> Expended in Calendar year 2018
				$125,000,000 Bond Sale
				$5,341,020 State funding Helms Seismic
				$2,106,032 State funding King Seismic
				$2,472,732 State funding ECHS Seismic
				$218,382 State funding ECHS Bldg E Seismic
				$1,193,070 State funding KHS Mod
				$25,227 Msr 2012E COI refund
				$1,917,019 LAIF & Poole Earning Interests and Misc
Projected Revenue				
Bond Sales 2010 Measure D	130,000,000	65,000,000	(65,000,000)	Bond Sold
Bond Sales 2010 Measure E	125,000,000	65,000,000	(60,000,000)	Bond Sold
Less: Cost of Issuance	(1,000,000)	(510,000)	490,000	Issuance cost reduced due to bond sale
Other Revenues estimated to 2021	3,024,000	2,820,000	(204,000)	Other Revenue Estimated FY 2018 $336,000 removed FY 2019 Revised from $1,008,000 to $850,000 FY 2020 Revised from $672,000 to $1,050,000 FY 2021 Revised from $1,008,000 to $920,000
Projected Revenue Total	**257,024,000**	**132,310,000**	**(124,714,000)**	
Projected Available Funds	**308,502,952**	**247,056,886**	**(61,446,066)**	
Budgeted and Projected Expenses				
Committed Costs	89,931,158	82,734,307	(7,196,851)	
Budget Balance	131,653,809	64,133,854	(67,519,955)	
Budgeted & Projected Expenses Total	**221,584,967**	**146,868,161**	**(74,716,806)**	<$75,005,548> Expended in Calendar year 2018 07/25/18 BOE Budget reduction <$3,611,258> 11/14/18 BOE budget increase $3,900,000
Projected Cash Balance June 2021	**86,917,985**	**100,188,725**	**13,270,740**	Total State funding received $11,331,236 COI refund $25,227 LAIF/Pooled Earning/Mis Rev $1,917,019 Issuance Cost removed $490,000 Other Rev estimated to 2021 removed <$204,000> BOE budget adjustment <$288,742>
State Facility Grants	**26,818,966**	**20,636,299**	**(6,182,667)**	Removed estimated state funding <$11,015,487> (actual received $11,331,258) PVHS Mod revised from $15,803,479 to $16,502,885 Helm Mod added $4,133,414
Future Facilities Master Plan Projects	104,400,000	104,400,000	-	
2022-2023 Estimated Central Cost	8,070,000	8,070,000	-	
2022-2023 Estimated Other Revenue	1,008,000	840,000	(168,000)	FY 2022 Revised from $672,000 to $610,000 FY 2023 Revised from $336,000 to $230,000
Future Projects Total	**113,478,000**	**113,310,000**	**(168,000)**	

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BOND PROGRAM KPI SUMMARY

Report # 1

Bond Information (Key Performance Indicators) for WCCUSD Bond Program
as of December 31, 2018

Table 1 – Bonds Authorized

Bond Measures	Voter Approved		Bonds Issued					Bond Payments		
	Month Year	Amount ($)	Latest Issue	Total Issued	Tax Rate per $100k [4]	Not Yet Issued	Scheduled Issues [5]	Principal Paid	Finish Date	Interest Paid
[1] **Msr 1998-E**	Jun 1998	40,000,000	Jan 2001	40,000,000	$4.70	0	0	25,580,000	Aug 2025	30,127,618
[2] **Msr 2000-M**	Nov 2000	150,000,000	Apr 2003	150,000,000	$18.30	0	0	86,600,000	Aug 2032	87,444,987
[3] **Msr 2002-D**	Mar 2002	300,000,000	Oct 2005	299,997,483	$60.00	2,517	0	86,259,217	Aug 2034	124,269,008
[3] **Msr 2005-J**	Nov 2005	400,000,000	Jun 2010	322,409,709	$60.00	77,590,292	0	20,700,336	Aug 2036	137,044,036
[3] **Msr 2010-D**	Jun 2010	380,000,000	May 2018	315,000,000	$48.00	65,000,000	65,000,000	38,720,000	Aug 2055	45,840,918
[3] **Msr 2012-E**	Nov 2012	360,000,000	May 2018	295,000,000	$48.00	65,000,000	65,000,000	34,000,000	Aug 2054	34,038,674
Grand Totals		**1,630,000,000**		**1,422,407,191**	**$239.00**	**207,592,809**	**130,000,000**	**291,859,553**		**458,765,240**

"Principal Paid" is total principal paid and includes principal paid on related refunding bonds subsequent to defeasance of any original bonds defeased.
"Interest Paid" is total gross interest paid less, if applicable, bid premium and accrued interest deposited to Debt Service Fund, refunding escrow funding and federal subsidy payments; in other words, actual payments by County from tax revenue.

Table 2 – Funds From Other Sources

Source	Prior	FY 2019	Total
[6] School Facilities	158,556,753	1,411,452	159,968,205
[7] Developer Fees	24,900,038		24,900,038
[8] Interest Earnings	41,990,721	801,227	42,791,948
[9] Net Transfers	(3,920,753)		(3,920,753)
[10] Other Revenue	12,909,269	25,227	12,934,496
[11] Fund Adjustments	948,394		948,394
Total Other Revenue	**235,384,423**	**2,237,906**	**237,622,328**

Table 3 – Program Summary

Revenues	Actuals to Date
[12] Bonds Issued	1,422,407,191
[1] less: Msr 1998E	(40,000,000)
[13] Other Revenue	237,622,328
Program Revenue	**1,620,029,520**
[14] School KPI Actuals	(1,505,282,634)
Accounts Receivable	0
Accounts Payable	160
[15] Net Retentions	112,674
Cash on Hand [16]	**114,859,720**

-

Table 4 – Average Monthly Spending

3 Months	6 Months	12 Months
4,092,612	4,237,907	6,250,563

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BOND PROGRAM KPI SUMMARY

Bond Information (Key Performance Indicators) for WCCUSD Bond Program
as of December 31, 2018

Notes:

1. Measure 1998-E is not covered under Proposition 39 regulations for school bonds, and is not ordinarily reported in the Bond Program expenditure reports. The following schedule shows Measure 1998-E expenditures by site with state funded DeJean expenditures shown in a separate column.

School	1998E	State	Total
DeJean MS	23,994,285	12,841,930	36,836,215
Pinole Valley HS	190,571		190,571
Central	16,276,518		16,276,518
Grand Total	**40,461,374**	**12,841,930**	**53,303,304**

2. Measure 2000-M is not a Proposition 39 bond, but is included in Bond Program reporting because the original bond language required a "Citizens' Oversight Committee".

3. Measures 2002-D, 2005-J, 2010-D, and 2012-E are all authorized under Proposition 39, requiring public oversight through the Citizen's Bond Oversight Committee.

4. On issuing bonds the District must certify that the tax rate for the bonds will not exceed $60 per $100 thousand of property value. In addition, the District has a publicly stated goal for the 2010-D and 2012-E bonds of maintaining the tax rate at $48 per $100 thousand.

   As a result, the remaining $77 million from the 2005 Measure J bond authorization cannot currently be issued. The property tax rate for it is already maxed out at $60 per $100 thousand of assessed value to pay off the $322 million in 2005 Measure J bonds which has been issued-to-date. Current estimate is that these bonds cannot be sold until on or about 2034 because of tax rate limitations.

5. The expected issuance schedule below is from the KNN Public Finance presentation to the Facilities Sub-Committee on March 15, 2016.

Year	2010-D	2012-E	Total
2020-21	65,000,000	65,000,000	130,000,000
Grand Total	**65,000,000**	**65,000,000**	130,000,000

-

6. School Facility revenues by school are:

School	Amount	School	Amount
Bayview	2,535,074	Ohlone	2,403,971
Coronado	1,348,331	Peres	2,569,652
Dover	7,286,188	Riverside	1,191,472
Downer	4,834,933	Sheldon	331,311
Ellerhorst	1,352,870	Stewart	1,147,062
El Sobrante	369,339	Tara Hills	1,501,831
Fairmont	571,594	Valley View	290,214
Ford	7,245,372	Verde	1,180,094
Grant	369,288	Washington	2,162,982
Lupine Hills	1,147,097	Wilson	323,957
Harding	1,948,349	Helms Middle	9,122,092
Kensington	1,274,843	Pinole Jr High	5,190,574
King	4,637,680	Korematsu MS	20,383,150
Lake	309,937	De Anza High	14,588,681
Lincoln	984,983	El Cerrito High	14,247,249
Madera	1,216,917	Kennedy High	7,779,203
Mira Vista	1,528,265	Richmond High	11,599,844
Montalvin	313,287	Greenwood/LPS	18,706,460
Murphy	1,595,572	Pinole Valley HS	2,740,128
Nystrom	1,638,359		
		Grand Total	**159,968,205**

-

7. In June 2007 $24,900,038 of expenditures were transferred to the Capital Facilities Fund (Developer Fees). The District has reported this in project reporting as an increase to Program revenues. These transfers were limited to schools with assessed needs based on population growth.

BOND PROGRAM KPI SUMMARY

Bond Information (Key Performance Indicators) for WCCUSD Bond Program
as of December 31, 2018

Notes:

8. Interest earnings by Bond Measure or other funding source:

Source	Prior	FY 2019	Total
2000 Measure M	4,967,794		4,967,794
2002 Measure D	14,785,928		14,785,928
2005 Measure J	1,373,462		1,373,462
2010 Measure D	1,075,623		1,075,623
2012 Measure E	743,842		743,842
Building Fund - Other	17,187,309	788,416	17,975,725
School Facility Fund	1,856,762	12,811	1,869,574
Grand Total	**41,990,721**	**801,227**	**42,791,948**

-

Unallocated interest derived from bond proceeds was posted to the undistributed resource (0000), and is shown in Building Fund - Other.

9. Net Transfers by Bond Measure or Funding source are shown below. Approximately 90% of all transferred amounts were from the Building Fund to the School Facility Fund to match State revenues.

Source	Amount
2000 Measure M	(11,939,439)
2002 Measure D	(11,099,851)
2005 Measure J	(12,625,650)
Building Fund - Other	1,934,111
School Facility Fund	29,810,076
Grand Total	**(3,920,753)**

-

Net transfers were to, or from, the following offsetting non-program resources or funds:

Transferred From (To)	Amount
1998 Measure E	6,077,014
General Fund (Resc 8150 - RRM)	(2,700,000)
Deferred Maintenance Fund	(5,158,224)
Building Fund (other revenues)	990,573
Capital Outlay Fund	750,138
Bond Interest & Redemption Fund	(3,042,495)
Debt Service Fund	(837,758)
Grand Total	**(3,920,753)**

-

10. Other Revenue by source:

Revenue Source	Amount
Vendors	
Alterra	108,000
Misc Vendors	678,172
Pacific Gas & Electric	136,099
SBC (E-Rate)	2,597,426
WLC Architects	100,000
Other	
2000M Bond Refinance	550,000
2005J Bond Premium	5,357,323
Bond Sales journaled at net	(964,575)
Cost of Issuance rebates	120,417
El Portal Land Sale	836,291
FEMA - Riverside ES	906,437
Other	909
Pinole MS joint use	2,000,000
Retention corrections	138,295
Rosie the Riveter	169,440
San Pablo Economic Develop Corp	200,262
Grand Total	**12,934,496**

-

SBC (now AT&T) payments were primarily for "E-Rate" school subsidies. The remaining vendor payments are for cost reimbursements, contract or dispute settlements, or fee rebates.

In order to show Bond Sales correctly at the stated face value, a negative $964,576 line item is included. The amount is from the District booking bond sales at net of costs of issuance for fiscal years 2013-14 and 2014-15.

The El Portal Land Sale was originally posted to the Building Fund, but was later transferred. It is listed in the prior note as the transfer to the Debt Service Fund.

The Pinole MS joint use revenue was from an expired agreement with the City of Pinole for the school gym and sports fields.

BOND PROGRAM KPI SUMMARY

Report # 1

Bond Information (Key Performance Indicators) for WCCUSD Bond Program
as of December 31, 2018

Notes:

11. Fund Adjustments by Bond Measure and other funding source:

Adjustment	Amount
2000 Measure M	907,243
2002 Measure D	(99,877)
2005 Measure J	(58,278)
Building Fund - Other	199,306
Grand Total	**948,394**

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Fund Adjustments by category:

Adjustment	Amount
Beginning Balances	218,257
Close Non-Bond Resources	(58,278)
FEMA Adjustment	805,260
FY 2006 Beginning Balance	0
Prior Year Correction	(16,845)
Grand Total	**948,394**

-

12. Bonds issued by fiscal year:

in thousands

Fiscal Year	1998E	2000M	2002D	2005J	2010D	2012E	Grand Total
1999	20,000						20,000
2000	10,000						10,000
2001	10,000	15,000					25,000
2002		40,000	30,000				70,000
2003		95,000					95,000
2004			100,000				100,000
2005			69,999				69,999
2006			99,998	70,000			169,998
2009				120,000			120,000
2010				132,410			132,410
2012					100,000		100,000
2014					40,000	85,000	125,000
2015					50,000	85,000	135,000
2016					60,000	65,000	125,000
2018					65,000	60,000	125,000
Total	**40,000**	**150,000**	**299,997**	**322,410**	**315,000**	**295,000**	**1,422,407**

13. Total Other Revenue by bond or funding source:

Source	Prior	FY 2019	Total
2000 Measure M	(3,938,956)		(3,938,956)
2002 Measure D	5,957,893		5,957,893
2005 Measure J	(5,732,025)		(5,732,025)
2010 Measure D	5,643,663		5,643,663
2012 Measure E	332,665	25,227	357,891
Building Fund - Other	18,452,405	788,416	19,240,821
Capital Facilities	27,640,166		27,640,166
School Facility	187,028,611	1,424,263	188,452,875
Grand Total	**235,384,423**	**2,237,906**	**237,622,328**

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14. Expenditures by bond or funding source are as follows:

Source	Prior	FY 2019	Total
2000 Measure M	146,061,044	0	146,061,044
2002 Measure D	304,455,376	0	304,455,376
2005 Measure J	318,177,684	0	318,177,684
2010 Measure D	232,673,492	6,446,532	239,120,024
2012 Measure E	247,894,877	18,966,294	266,861,171
Building Fund - Other	32,809,988	0	32,809,988
Capital Facilities	24,900,038	0	24,900,038
School Facility	172,882,693	14,615	172,897,308
Grand Total	**1,479,855,193**	**25,427,441**	**1,505,282,634**

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15. The District retains up to 5 percent of payments on construction contracts, and frequently makes payments to vendor trust accounts for the retained amounts. The trust accounts are reported as cash on the District's financial records. Net retainage liability, less cash in trust accounts, is as follows:

Account	Prior	FY 2019	Total
Retentions	5,775,397	1,036,156	6,811,553
Trust Accounts	(5,466,250)	(1,232,629)	(6,698,879)
Net Retentions	**309,147**	**(196,473)**	**112,674**

BOND PROGRAM KPI SUMMARY

Bond Information (Key Performance Indicators) for WCCUSD Bond Program
as of December 31, 2018

Notes:

16. Ending Cash on Hand by funding source is as follows:

Source	Beg Bal	FY 2019	Total
2010 Measure D	93,423,480	(7,922,495)	85,500,986
2012 Measure E	49,777,155	(25,098,870)	24,678,284
Building Fund - Other	2,475,131	781,056	3,256,186
School Facilities	0	1,424,263	1,424,263
Grand Total	**145,675,766**	**(30,816,046)**	**114,859,720**

-

Ending Cash on Hand by cash type:

Source	Beg Bal	FY 2019	Total
Cash	125,435,533	(31,022,582)	94,412,951
LAIF (Cash Equivalent)	20,240,233	206,536	20,446,769
Grand Total	**145,675,766**	**(30,816,046)**	**114,859,720**

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Bond Program Cash Flow Project, Data as of 06/30/19 FINAL

Schedule includes Unfunded State Funding Applications

Updated 09/05/19 *Based on Forensic Audit Recommendation; TC 16-3*

	TOTAL to FY 2023	Projected 7/1/18-06/30/23	Prior YR thru FY 2018
Beginning Cash			
Msr 1998 E	**-**	-	-
Msr 2000 M	**150,000,000**	-	150,000,000
Msr 2002 D	**299,997,483**	-	299,997,483
Msr 2005 J	**322,409,708**	-	322,409,708
Msr 2010 D	**380,000,000**	65,000,000	315,000,000
Msr 2012 E	**360,000,000**	65,000,000	295,000,000
Bond Meaures Total	**1,512,407,191**	**130,000,000**	**1,382,407,191**
OTHER REVENUES			
Fund 35 State Funding	**183,368,295**	24,811,542	158,556,753
Prior Year Funding Adjustments	**34,836,949**	-	34,836,949
Interest Earnings & Other Misc Revenue	**52,229,799**	10,239,078	41,990,721
Other Revenue Total	**270,435,043**	**35,050,620**	**235,384,423**
TOTAL REVENUE	**1,782,842,234**	**165,050,620**	**1,617,791,614**
9150 Local Agency Investment Fund(LAIF)	**132,271**		20,240,233
9135 Cash with Fiscal Agent (Escrow Account)	**7,807,401**		5,466,250
9200 Accounts Receivable	**40,000**		200,777
9500 Accounts Payable	**-**		(7,630,975)
9570 Retention Held by WCCUSD	**(8,052,344)**		(5,775,397)
9110 Cash in County Treasury	**21,657,417**		**125,435,533**
9110 Cash on Hand - Msr 2010 D (9745)	-		83,303,364
9110 Cash on Hand - Msr 2012 E (9748)	-		39,657,038
9110 Cash on Hand - Non-Bond Measure (9790	21,656,719		2,475,131
9110 Cash on Hand - Fund 35 State Funding	698		-
Ending Fund Balance	**21,584,745**		**137,936,421**
TOTAL EXPENSE	**1,761,257,489**	**281,402,296**	**1,479,855,193**
Completed Site Projects	**1,095,372,190**	**46,172**	**1,095,326,019**
HIGHLAND CRITICAL NEEDS	**552,875**	546,725	6,150
FAIRMONT CRITICAL NEEDS	**3,000,000**	2,982,196	17,804
LAKE CAMPUS REPLACEMENT	**65,600,000**	65,600,000	-
NYSTROM LEGACY PROJECT	**51,486,844**	6,025,530	45,461,314
OLINDA CRITICAL NEEDS	**1,000,000**	971,612	28,388
RIVERSIDE CRITICAL NEEDS	**6,900,000**	6,848,373	51,628
STEGE CRITICAL NEEDS	**2,900,000**	2,900,000	-
WILSON CAMPUS REPLACEMENT	**40,300,000**	37,717,644	2,582,356
CRESPI GYM SEISMIC RETROFIT	**5,300,000**	4,961,393	338,607
KOREMATSU LEGACY PROJECT	**73,382,179**	798,485	72,583,694
PINOLE VALLEY LEGACY PROJECT	**216,549,580**	76,948,662	139,600,918
RICHMOND GYM SEISMIC RETROFIT	**19,000,000**	18,988,231	11,769
CENTRAL PROGRAM COORDINATION	**106,113,822**	14,119,124	91,994,698
TECHNOLOGY	**35,000,000**	3,148,150	31,851,850
Active Site Projects	**627,085,299**	**242,556,125**	**384,529,174**
CAMERON CRITICAL NEEDS	**1,300,000**	1,300,000	-
COLLINS CRITICAL NEEDS	**3,500,000**	3,500,000	-
SHANNON CRITICAL NEEDS	**7,100,000**	7,100,000	-
KENNEDY CRITICAL NEEDS	**12,200,000**	12,200,000	-
HERCULES CRITICAL NEEDS	**14,700,000**	14,700,000	-
Future Site Projects	**38,800,000**	**38,800,000**	**-**
Grand Total Site Projects	**1,761,257,489**	**281,402,296**	**1,479,855,193**

Bond Program Cash Flow Project, Data as of 06/30/19 FINAL

Schedule includes Unfunded State Funding Applications

Updated 09/05/19

	2019 Jul-18	2019 Aug-18	2019 Sep-18	2019 Oct-18	2019 Nov-18	2019 Dec-18	2019 Jan-19	2019 Feb-19	2019 Mar-19	2019 Apr-19	2019 May-19	2019 Jun-19	2019 Acc Jul	2019 TOTAL
Beginning Cash	**125,435,533**	**118,506,053**	**110,756,999**	**104,562,646**	**98,413,359**	**93,724,934**	**94,412,951**	**87,143,133**	**83,489,368**	**79,601,643**	**74,722,815**	**73,843,805**	**67,285,512**	**67,401,399**
Msr 1998 E														-
Msr 2000 M														-
Msr 2002 D														-
Msr 2005 J														-
Msr 2010 D														-
Msr 2012 E														-
Bond Meaures Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**			**-**
OTHER REVENUES														
Fund 35 State Funding						1,411,452			-					1,411,452
Prior Year Funding Adjustments														
Interest Earnings & Other Misc Revenue			25,227	801,214	13		675,851			834,901			376,873	2,714,078
Other Revenue Total	**-**	**-**	**25,227**	**801,214**	**13**	**1,411,452**	**675,851**	**-**	**-**	**834,901**	**-**	**-**	**376,873**	**4,125,530**
TOTAL REVENUE	**-**	**-**	**25,227**	**801,214**	**13**	**1,411,452**	**675,851**	**-**	**-**	**834,901**	**-**	**-**	**376,873**	**4,125,530**
9150 Local Agency Investment Fund(LAIF)	96,041			110,494			123,556			129,034				20,699,358
9135 Cash with Fiscal Agent (Escrow Account)	290,844	271,237	250,448	229,206		190,894	360,121	149,507		273,181		154,558	101,555	7,737,802
9200 Accounts Receivable	(200,777)						-						268,135	268,135
9500 Accounts Payable	6,608,529	1,022,446	19,101	-		(19,261)	160	(147,557)	147,557				(4,093,353)	(4,093,353)
9570 Retention Held by WCCUSD		(303,802)	(305,556)	(241,371)	(198,316)	12,891	(362,539)	(100,172)	(141,063)	(128,870)	(39,245)	(288,993)	(124,686)	(7,997,122)
9110 Cash in County Treasury	**118,506,053**	**110,756,999**	**104,562,646**	**98,413,359**	**93,724,934**	**94,412,951**	**87,143,133**	**83,489,368**	**79,601,643**	**74,722,815**	**73,843,805**	**67,285,512**	**67,401,399**	**67,401,399**
9110 Cash on Hand - Msr 2010 D (9745)	82,518,882	80,274,473	79,066,957	76,866,352	75,849,651	75,332,848	74,760,220	73,960,537	72,599,838	71,133,445	70,963,439	50,703,339	50,792,959	50,792,959
9110 Cash on Hand - Msr 2012 E (9748)	33,504,785	28,000,140	23,013,913	18,377,670	14,708,168	14,510,147	7,264,912	4,415,624	1,896,151	(1,068,694)	(1,115,643)	12,586,165	12,606,638	12,606,638
9110 Cash on Hand - Non-Bond Measure (9790	2,482,386	2,482,386	2,481,776	3,156,525	3,154,303	3,145,692	3,690,891	3,686,097	3,678,543	4,658,064	3,996,008	3,996,008	4,001,802	4,001,802
9110 Cash on Hand - Fund 35 State Funding	-	-	-	12,811	12,811	1,424,263	1,427,110	1,427,110	1,427,110	-	-	-	-	-
Ending Fund Balance	**137,801,577**	**131,042,404**	**124,812,044**	**118,761,086**	**113,874,345**	**114,746,886**	**107,598,364**	**103,846,378**	**99,965,147**	**95,359,665**	**94,441,409**	**87,748,682**	**84,016,219**	**84,016,219**
TOTAL EXPENSE	**134,844**	**6,759,173**	**6,255,587**	**6,852,172**	**4,886,754**	**538,911**	**7,824,373**	**3,751,986**	**3,881,231**	**5,440,382**	**918,256**	**6,692,728**	**4,109,335**	**58,045,732**
Completed Site Projects	**(3,860)**	**5,978**	**23,350**	**20,585**	**369**	**-**	**3,850**	**(4,100)**	**-**	**-**	**-**	**-**	**-**	**46,172**
HIGHLAND CRITICAL NEEDS	-	46,725	-	-	-	-	-	-	-	-	-	-	-	46,725
FAIRMONT CRITICAL NEEDS	-	(9,394)	33,870	14,170	50,220	27,653	85,946	-	98,317	11,406	7,857	50	10,971	331,066
LAKE CAMPUS REPLACEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYSTROM LEGACY PROJECT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OLINDA CRITICAL NEEDS	-	2,441	27,688	20,466	369	-	19,758	-	1,109	3,328	-	6,656	184,934	266,748
RIVERSIDE CRITICAL NEEDS	1,024	(1,024)	1,121	-	-	-	10,880	27,510	-	11,521	4,287	943	4,118	60,379
STEGE CRITICAL NEEDS	-	-	-	-	-	-	25,790	-	10,110	-	-	-	-	35,900
WILSON CAMPUS REPLACEMENT	256	211,195	717,415	677,049	372,111	71,546	80,320	41,111	170,889	136,376	255,667	228,707	289,956	3,252,598
CRESPI GYM SEISMIC RETROFIT	-	-	53,308	-	-	50	12,680	-	-	-	12,655	530,330	360,220	969,243
KOREMATSU LEGACY PROJECT	-	37,450	25,968	-	-	-	-	4,000	-	4,089	-	-	-	71,507
PINOLE VALLEY LEGACY PROJECT	1,000	6,260,819	5,513,547	4,845,131	4,002,431	153,495	7,324,704	3,316,963	2,690,190	3,254,579	809,171	5,489,720	2,700,351	46,362,101
RICHMOND GYM SEISMIC RETROFIT	-	-	-	-	-	2,742	4,200	190,862	335,947	865,575	(408,184)	213,829	15,990	1,220,962
CENTRAL PROGRAM COORDINATION	136,424	204,984	(775,409)	1,180,854	233,811	173,883	207,873	175,641	270,228	210,975	236,802	222,493	461,292	2,939,851
TECHNOLOGY	-	-	634,731	93,916	227,442	109,542	48,373	-	304,440	942,533	-	-	81,503	2,442,480
Active Site Projects	**138,704**	**6,753,196**	**6,232,237**	**6,831,587**	**4,886,385**	**538,911**	**7,820,523**	**3,756,086**	**3,881,231**	**5,440,382**	**918,256**	**6,692,728**	**4,109,335**	**57,999,560**
CAMERON CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COLLINS CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SHANNON CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KENNEDY CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HERCULES CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Future Site Projects	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total Site Projects	**134,844**	**6,759,173**	**6,255,587**	**6,852,172**	**4,886,754**	**538,911**	**7,824,373**	**3,751,986**	**3,881,231**	**5,440,382**	**918,256**	**6,692,728**	**4,109,335**	**58,045,732**

Bond Program Cash Flow Project, Data as of 06/30/19 FINAL

Schedule includes Unfunded State Funding Applications

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	2020 Jul-19	2020 Aug-19	2020 Sep-19	2020 Oct-19	2020 Nov-19	2020 Dec-19	2020 Jan-20	2020 Feb-20	2020 Mar-20	2020 Apr-20	2020 May-20	2020 Jun-20	2020 Acc Jul	2020 TOTAL
Beginning Cash	**67,401,399**	**63,626,602**	**61,822,621**	**51,343,708**	**45,904,254**	**40,345,563**	**32,800,149**	**27,755,899**	**22,431,142**	**17,743,346**	**143,264,832**	**138,311,191**	**132,407,670**	**132,407,670**
Msr 1998 E														-
Msr 2000 M														-
Msr 2002 D														-
Msr 2005 J														-
Msr 2010 D										65,000,000				65,000,000
Msr 2012 E										65,000,000				65,000,000
Bond Meaures Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**130,000,000**	**-**			**130,000,000**
OTHER REVENUES														
Fund 35 State Funding		-												-
Prior Year Funding Adjustments														
Interest Earnings & Other Misc Revenue				440,000			885,000			850,000			300,000	2,475,000
Other Revenue Total	**-**	**-**	**-**	**440,000**	**-**	**-**	**885,000**	**-**	**-**	**850,000**	**-**	**-**	**300,000**	**2,475,000**
TOTAL REVENUE	**-**	**-**	**-**	**440,000**	**-**	**-**	**885,000**	**-**	**-**	**130,850,000**	**-**	**-**	**300,000**	**132,475,000**
9150 Local Agency Investment Fund(LAIF)	132,271													20,831,629
9135 Cash with Fiscal Agent (Escrow Account)		69,599												7,807,401
9200 Accounts Receivable	(268,135)	-											300,000	300,000
9500 Accounts Payable	3,631,092	136,213											(5,228,899)	(5,554,947)
9570 Retention Held by WCCUSD	69,599	(124,821)												(8,052,344)
9110 Cash in County Treasury	**63,626,602**	**61,822,621**	**51,343,708**	**45,904,254**	**40,345,563**	**32,800,149**	**27,755,899**	**22,431,142**	**17,743,346**	**143,264,832**	**138,311,191**	**132,407,670**	**132,407,670**	**132,407,670**
9110 Cash on Hand - Msr 2010 D (9745)	48,397,600	46,707,202	36,228,289	36,428,289	30,869,598	23,324,183	17,689,934	12,365,177	7,677,381	72,677,381	71,223,740	69,820,219	69,820,219	69,820,219
9110 Cash on Hand - Msr 2012 E (9748)	11,091,336	11,103,457	11,103,457	5,264,003	5,264,003	5,264,003	5,559,003	5,559,003	5,559,003	65,230,489	61,730,489	57,230,489	57,230,489	57,230,489
9110 Cash on Hand - Non-Bond Measure (9790	4,136,968	4,011,264	4,011,264	4,211,264	4,211,264	4,211,264	4,506,264	4,506,264	4,506,264	5,356,264	5,356,264	5,356,264	5,356,264	5,356,264
9110 Cash on Hand - Fund 35 State Funding	698	698	698	698	698	698	698	698	698	698	698	698	698	698
Ending Fund Balance	**83,806,248**	**82,083,259**	**71,604,347**	**66,164,893**	**60,606,202**	**53,060,787**	**48,016,538**	**42,691,781**	**38,003,985**	**163,525,471**	**158,571,830**	**152,668,309**	**147,739,410**	**147,739,410**
TOTAL EXPENSE	**209,971**	**1,722,989**	**10,478,913**	**5,879,454**	**5,558,691**	**7,545,414**	**5,929,249**	**5,324,757**	**4,687,796**	**5,328,514**	**4,953,641**	**5,903,521**	**5,228,899**	**68,751,810**
Completed Site Projects	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
HIGHLAND CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	100,000	130,000	120,000	150,000	500,000
FAIRMONT CRITICAL NEEDS	-	228,554	128,490	131,600	66,409	28,000	15,355	7,000	-	50,000	100,000	95,000	251,008	1,101,416
LAKE CAMPUS REPLACEMENT	-	-	-	-	21,000	8,050	13,490	212,770	342,600	325,000	315,000	307,870	250,000	1,795,780
NYSTROM LEGACY PROJECT	-	-	6,025,530	-	-	-	-	-	-	-	-	-	-	6,025,530
OLINDA CRITICAL NEEDS	-	249,559	163,500	144,112	31,231	30,500	85,963	-	-	-	-	-	-	704,864
RIVERSIDE CRITICAL NEEDS	-	-	49,340	31,484	41,840	39,319	12,501	11,500	250,000	56,926	545,000	555,102	500,000	2,093,012
STEGE CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	33,000	68,588	364,115	465,703
WILSON CAMPUS REPLACEMENT	-	216,142	662,463	1,215,794	1,145,068	2,106,655	2,094,000	2,096,700	2,408,700	2,584,304	2,079,650	2,081,957	2,045,100	20,736,532
CRESPI GYM SEISMIC RETROFIT	-	601,464	718,209	701,728	767,391	706,000	493,139	4,220	-	-	-	-	-	3,992,150
KOREMATSU LEGACY PROJECT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PINOLE VALLEY LEGACY PROJECT	3,201	171,556	2,344,418	2,154,522	2,063,224	2,775,424	1,868,318	1,208,728	401,828	756,967	690,000	865,362	675,000	15,978,549
RICHMOND GYM SEISMIC RETROFIT	-	37,280	120,073	1,137,870	1,128,270	1,040,870	874,870	879,770	773,100	1,059,049	520,534	861,569	812,500	9,245,755
CENTRAL PROGRAM COORDINATION	206,770	218,434	266,890	262,344	254,694	244,491	299,594	753,150	308,713	246,179	259,750	286,870	75,000	3,682,879
TECHNOLOGY	-	-	-	100,000	39,565	566,105	-	-	-	-	-	-	-	705,670
Active Site Projects	**209,971**	**1,722,989**	**10,478,913**	**5,879,454**	**5,558,691**	**7,545,414**	**5,757,230**	**5,173,838**	**4,484,941**	**5,178,424**	**4,672,934**	**5,242,318**	**5,122,723**	**67,027,841**
CAMERON CRITICAL NEEDS	-	-	-	-	-	-	3,453	2,198	3,403	2,363	3,203	59,363	28,756	102,739
COLLINS CRITICAL NEEDS	-	-	-	-	-	-	7,968	5,510	7,960	5,510	7,960	186,510	77,420	298,838
SHANNON CRITICAL NEEDS	-	-	-	-	-	-	36,461	35,396	70,461	34,396	34,861	33,796	-	245,371
KENNEDY CRITICAL NEEDS	-	-	-	-	-	-	72,971	64,537	68,373	64,543	82,695	67,086	-	420,205
HERCULES CRITICAL NEEDS	-	-	-	-	-	-	51,166	43,278	52,658	43,278	151,988	314,448	-	656,816
Future Site Projects	**-**	**-**	**-**	**-**	**-**	**-**	**172,019**	**150,919**	**202,855**	**150,090**	**280,707**	**661,203**	**106,176**	**1,723,969**
Grand Total Site Projects	**209,971**	**1,722,989**	**10,478,913**	**5,879,454**	**5,558,691**	**7,545,414**	**5,929,249**	**5,324,757**	**4,687,796**	**5,328,514**	**4,953,641**	**5,903,521**	**5,228,899**	**68,751,810**

Bond Program Cash Flow Project, Data as of 06/30/19 FINAL

Schedule includes Unfunded State Funding Applications

Updated 09/05/19

	2021 Jul-20	2021 Aug-20	2021 Sep-20	2021 Oct-20	2021 Nov-20	2021 Dec-20	2021 Jan-21	2021 Feb-21	2021 Mar-21	2021 Apr-21	2021 May-21	2021 Jun-21	2021 Acc Jul	2021 TOTAL
Beginning Cash	**132,407,670**	**123,851,568**	**137,677,382**	**128,919,796**	**120,583,285**	**112,115,356**	**104,026,208**	**98,239,338**	**91,614,683**	**84,969,909**	**80,801,876**	**75,501,074**	**68,950,727**	**68,950,727**
Msr 1998 E														-
Msr 2000 M														-
Msr 2002 D														-
Msr 2005 J														-
Msr 2010 D														-
Msr 2012 E														-
Bond Meaures Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**			**-**
OTHER REVENUES														
Fund 35 State Funding		23,400,090												23,400,090
Prior Year Funding Adjustments														
Interest Earnings & Other Misc Revenue				950,000			850,000			750,000			250,000	2,800,000
Other Revenue Total	**-**	**23,400,090**	**-**	**950,000**	**-**	**-**	**850,000**	**-**	**-**	**750,000**	**-**	**-**	**250,000**	**26,200,090**
TOTAL REVENUE	**-**	**23,400,090**	**-**	**950,000**	**-**	**-**	**850,000**	**-**	**-**	**750,000**	**-**	**-**	**250,000**	**26,200,090**
9150 Local Agency Investment Fund(LAIF)														20,831,629
9135 Cash with Fiscal Agent (Escrow Account)														7,807,401
9200 Accounts Receivable	(300,000)												250,000	250,000
9500 Accounts Payable	5,554,947												(1,075,000)	(1,075,000)
9570 Retention Held by WCCUSD														(8,052,344)
9110 Cash in County Treasury	**123,851,568**	**137,677,382**	**128,919,796**	**120,583,285**	**112,115,356**	**104,026,208**	**98,239,338**	**91,614,683**	**84,969,909**	**80,801,876**	**75,501,074**	**68,950,727**	**68,950,727**	**68,950,727**
9110 Cash on Hand - Msr 2010 D (9745)	64,764,117	58,689,841	52,432,255	52,432,255	45,964,326	39,875,178	40,175,178	40,175,178	33,530,403	29,362,370	24,061,568	17,511,221	17,511,221	17,511,221
9110 Cash on Hand - Msr 2012 E (9748)	53,730,489	50,230,489	47,730,489	38,443,978	36,443,978	34,443,978	28,357,108	21,732,453	21,732,453	21,732,453	21,732,453	21,732,453	21,732,453	21,732,453
9110 Cash on Hand - Non-Bond Measure (9790	5,356,264	28,756,354	28,756,354	29,706,354	29,706,354	29,706,354	29,706,354	29,706,354	29,706,354	29,706,354	29,706,354	29,706,354	29,706,354	29,706,354
9110 Cash on Hand - Fund 35 State Funding	698	698	698	698	698	698	698	698	698	698	698	698	698	698
Ending Fund Balance	**144,438,254**	**158,264,068**	**149,506,482**	**141,169,971**	**132,702,042**	**124,612,894**	**118,826,024**	**112,201,369**	**105,556,595**	**101,388,562**	**96,087,760**	**89,537,413**	**88,712,413**	**88,712,413**
TOTAL EXPENSE	**3,301,155**	**9,574,276**	**8,757,586**	**9,286,511**	**8,467,929**	**8,089,148**	**6,636,870**	**6,624,655**	**6,644,774**	**4,918,033**	**5,300,802**	**6,550,347**	**1,075,000**	**85,227,087**
Completed Site Projects	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
HIGHLAND CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FAIRMONT CRITICAL NEEDS	367	500,000	300,000	250,000	150,000	150,000	199,347	-	-	-	-	-	-	1,549,714
LAKE CAMPUS REPLACEMENT	520,250	1,962,850	1,528,250	1,461,970	1,440,910	1,395,893	1,373,190	1,418,615	1,734,550	1,749,770	2,257,170	2,550,070	25,000	19,418,488
NYSTROM LEGACY PROJECT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OLINDA CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RIVERSIDE CRITICAL NEEDS	-	712,500	700,000	658,865	650,000	700,000	650,000	623,617	-	-	-	-	-	4,694,982
STEGE CRITICAL NEEDS	500,000	533,388	517,067	508,660	175,282	164,000	-	-	-	-	-	-	-	2,398,397
WILSON CAMPUS REPLACEMENT	49,200	2,078,000	2,033,392	2,244,022	2,279,186	2,005,000	1,009,742	1,000,000	1,029,971	-	-	-	-	13,728,513
CRESPI GYM SEISMIC RETROFIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KOREMATSU LEGACY PROJECT	-	10,911	3,300	15,000	151,087	-	-	-	-	-	-	546,680	-	726,978
PINOLE VALLEY LEGACY PROJECT	876,827	1,151,668	983,450	1,313,412	875,000	941,412	835,000	825,368	935,000	990,000	935,000	1,020,961	1,050,000	12,733,098
RICHMOND GYM SEISMIC RETROFIT	1,000	1,041,060	1,137,835	1,168,200	1,032,100	1,067,166	840,621	970,200	999,590	263,743	-	-	-	8,521,515
CENTRAL PROGRAM COORDINATION	234,690	276,084	234,840	246,840	239,740	239,246	221,750	230,150	209,150	212,640	195,150	226,900	-	2,767,180
TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Active Site Projects	**2,182,334**	**8,266,461**	**7,438,134**	**7,866,969**	**6,993,305**	**6,662,717**	**5,129,650**	**5,067,950**	**4,908,261**	**3,216,153**	**3,387,320**	**4,344,611**	**1,075,000**	**66,538,866**
CAMERON CRITICAL NEEDS	58,203	67,163	68,503	107,918	108,463	107,763	107,763	107,643	65,583	59,583	84,505	84,207	-	1,027,297
COLLINS CRITICAL NEEDS	187,910	185,510	186,910	216,735	216,910	215,510	216,910	216,110	217,510	216,110	222,510	261,110	-	2,559,745
SHANNON CRITICAL NEEDS	234,861	234,279	235,344	234,396	247,607	243,057	319,846	343,873	346,605	346,458	346,458	353,609	-	3,486,393
KENNEDY CRITICAL NEEDS	72,047	72,584	72,136	63,314	67,350	62,922	64,422	91,900	308,536	282,550	461,730	554,631	-	2,174,122
HERCULES CRITICAL NEEDS	565,800	748,279	756,559	797,179	834,294	797,179	798,279	797,179	798,279	797,179	798,279	952,179	-	9,440,664
Future Site Projects	**1,118,821**	**1,307,815**	**1,319,452**	**1,419,542**	**1,474,624**	**1,426,431**	**1,507,220**	**1,556,705**	**1,736,513**	**1,701,880**	**1,913,482**	**2,205,736**	**-**	**18,688,221**
Grand Total Site Projects	**3,301,155**	**9,574,276**	**8,757,586**	**9,286,511**	**8,467,929**	**8,089,148**	**6,636,870**	**6,624,655**	**6,644,774**	**4,918,033**	**5,300,802**	**6,550,347**	**1,075,000**	**85,227,087**

Bond Program Cash Flow Project, Data as of 06/30/19 FINAL

Schedule includes Unfunded State Funding Applications

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	2022 Jul-21	2022 Aug-21	2022 Sep-21	2022 Oct-21	2022 Nov-21	2022 Dec-21	2022 Jan-22	2022 Feb-22	2022 Mar-22	2022 Apr-22	2022 May-22	2022 Jun-22	2022 Acc Jul	2022 TOTAL
Beginning Cash	**68,950,727**	**63,515,698**	**56,988,881**	**51,973,272**	**48,145,455**	**44,703,873**	**41,081,254**	**38,506,874**	**36,059,417**	**33,262,516**	**51,345,951**	**48,948,829**	**45,319,740**	**45,319,740**
Msr 1998 E														-
Msr 2000 M														-
Msr 2002 D														-
Msr 2005 J														-
Msr 2010 D														-
Msr 2012 E														-
Bond Meaures Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**			**-**
OTHER REVENUES														
Fund 35 State Funding														-
Prior Year Funding Adjustments														
Interest Earnings & Other Misc Revenue				630,000			480,000			300,000			100,000	1,510,000
Other Revenue Total	**-**	**-**	**-**	**630,000**	**-**	**-**	**480,000**	**-**	**-**	**300,000**	**-**	**-**	**100,000**	**1,510,000**
TOTAL REVENUE	**-**	**-**	**-**	**630,000**	**-**	**-**	**480,000**	**-**	**-**	**300,000**	**-**	**-**	**100,000**	**1,510,000**
9150 Local Agency Investment Fund(LAIF)										(20,699,358)				132,271
9135 Cash with Fiscal Agent (Escrow Account)														7,807,401
9200 Accounts Receivable	(250,000)												100,000	100,000
9500 Accounts Payable	1,075,000												(24,870)	(24,870)
9570 Retention Held by WCCUSD														(8,052,344)
9110 Cash in County Treasury	**63,515,698**	**56,988,881**	**51,973,272**	**48,145,455**	**44,703,873**	**41,081,254**	**38,506,874**	**36,059,417**	**33,262,516**	**51,345,951**	**48,948,829**	**45,319,740**	**45,319,740**	**45,319,740**
9110 Cash on Hand - Msr 2010 D (9745)	15,576,192	9,049,375	4,033,766	4,243,766	4,243,766	4,243,766	4,483,766	4,483,766	1,686,865	12,036,544	9,639,422	9,639,422	9,639,422	9,639,422
9110 Cash on Hand - Msr 2012 E (9748)	18,232,453	18,232,453	18,232,453	13,984,636	10,543,054	6,920,435	4,106,055	1,658,598	1,658,598	9,092,354	9,092,354	5,463,265	5,463,265	5,463,265
9110 Cash on Hand - Non-Bond Measure (9790	29,706,354	29,706,354	29,706,354	29,916,354	29,916,354	29,916,354	29,916,354	29,916,354	29,916,354	30,216,354	30,216,354	30,216,354	30,216,354	30,216,354
9110 Cash on Hand - Fund 35 State Funding	698	698	698	698	698	698	698	698	698	698	698	698	698	698
Ending Fund Balance	**84,102,384**	**77,575,567**	**72,559,958**	**68,732,141**	**65,290,559**	**61,667,940**	**59,093,560**	**56,646,103**	**53,849,202**	**51,233,279**	**48,836,157**	**45,207,068**	**45,282,198**	**45,282,198**
TOTAL EXPENSE	**4,610,029**	**6,526,817**	**5,015,609**	**4,457,817**	**3,441,582**	**3,622,619**	**3,054,380**	**2,447,457**	**2,796,901**	**2,915,923**	**2,397,122**	**3,629,089**	**24,870**	**44,940,215**
Completed Site Projects	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
HIGHLAND CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FAIRMONT CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LAKE CAMPUS REPLACEMENT	2,118,140	2,244,730	2,218,640	1,841,565	1,657,000	1,657,540	1,556,500	1,650,000	1,661,640	1,760,930	1,649,270	2,277,970	24,870	22,318,795
NYSTROM LEGACY PROJECT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OLINDA CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	
RIVERSIDE CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
STEGE CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WILSON CAMPUS REPLACEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CRESPI GYM SEISMIC RETROFIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KOREMATSU LEGACY PROJECT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PINOLE VALLEY LEGACY PROJECT	-	1,342,760	354,162	130,991	-	30,000	-	15,000	-	-	-	2,000	-	1,874,913
RICHMOND GYM SEISMIC RETROFIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CENTRAL PROGRAM COORDINATION	252,270	226,099	222,020	217,920	204,920	194,420	218,900	222,590	220,100	216,600	216,279	212,879	-	2,624,997
TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Active Site Projects	**2,370,410**	**3,813,589**	**2,794,822**	**2,190,476**	**1,861,920**	**1,881,960**	**1,775,400**	**1,887,590**	**1,881,740**	**1,977,530**	**1,865,549**	**2,492,849**	**24,870**	**26,818,705**
CAMERON CRITICAL NEEDS	82,557	87,407	-	-	-	-	-	-	-	-	-	-	-	169,964
COLLINS CRITICAL NEEDS	259,217	380,450	1,750	-	-	-	-	-	-	-	-	-	-	641,417
SHANNON CRITICAL NEEDS	453,609	453,609	486,209	486,209	487,111	496,611	492,212	12,666	-	-	-	-	-	3,368,236
KENNEDY CRITICAL NEEDS	497,057	818,483	784,150	807,338	788,551	788,458	786,768	547,201	915,161	938,393	531,573	1,136,240	-	9,339,373
HERCULES CRITICAL NEEDS	947,179	973,279	948,678	973,794	304,000	455,590	-	-	-	-	-	-	-	4,602,520
Future Site Projects	**2,239,619**	**2,713,228**	**2,220,787**	**2,267,341**	**1,579,662**	**1,740,659**	**1,278,980**	**559,867**	**915,161**	**938,393**	**531,573**	**1,136,240**	**-**	**18,121,510**
Grand Total Site Projects	**4,610,029**	**6,526,817**	**5,015,609**	**4,457,817**	**3,441,582**	**3,622,619**	**3,054,380**	**2,447,457**	**2,796,901**	**2,915,923**	**2,397,122**	**3,629,089**	**24,870**	**44,940,215**

Bond Program Cash Flow Project, Data as of 06/30/19 FINAL

Schedule includes Unfunded State Funding Applications

Updated 09/05/19

	2023 Jul-22	2023 Aug-22	2023 Sep-22	2023 Oct-22	2023 Nov-22	2023 Dec-22	2023 Jan-23	2023 Feb-23	2023 Mar-23	2023 Apr-23	2023 May-23	2023 Jun-23	2023 Acc Jul	2023 TOTAL
Beginning Cash	**45,319,740**	**43,631,576**	**41,226,092**	**38,942,228**	**36,890,162**	**35,091,578**	**33,261,364**	**31,566,934**	**29,658,255**	**27,271,116**	**25,541,968**	**23,577,999**	**21,657,417**	**21,657,417**
Msr 1998 E														-
Msr 2000 M														-
Msr 2002 D														-
Msr 2005 J														-
Msr 2010 D														-
Msr 2012 E														-
Bond Meaures Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**			**-**
OTHER REVENUES														
Fund 35 State Funding		-							-					-
Prior Year Funding Adjustments														
Interest Earnings & Other Misc Revenue				300,000			200,000			200,000			40,000	740,000
Other Revenue Total	**-**	**-**	**-**	**300,000**	**-**	**-**	**200,000**	**-**	**-**	**200,000**	**-**	**-**	**40,000**	**740,000**
TOTAL REVENUE	**-**	**-**	**-**	**300,000**	**-**	**-**	**200,000**	**-**	**-**	**200,000**	**-**	**-**	**40,000**	**740,000**
9150 Local Agency Investment Fund(LAIF)											-			132,271
9135 Cash with Fiscal Agent (Escrow Account)														7,807,401
9200 Accounts Receivable	(100,000)												40,000	40,000
9500 Accounts Payable	24,870												-	-
9570 Retention Held by WCCUSD														(8,052,344)
9110 Cash in County Treasury	**43,631,576**	**41,226,092**	**38,942,228**	**36,890,162**	**35,091,578**	**33,261,364**	**31,566,934**	**29,658,255**	**27,271,116**	**25,541,968**	**23,577,999**	**21,657,417**	**21,657,417**	**21,657,417**
9110 Cash on Hand - Msr 2010 D (9745)	7,951,258	7,951,258	5,667,394	5,817,394	4,018,810	2,188,596	100,000	-	-	-	-	-	-	-
9110 Cash on Hand - Msr 2012 E (9748)	5,463,265	3,057,781	3,057,781	855,715	855,715	855,715	100,000	-	-	-	-	-	-	-
9110 Cash on Hand - Non-Bond Measure (9790	30,216,354	30,216,354	30,216,354	30,216,354	30,216,354	30,216,354	31,366,236	29,657,557	27,270,418	25,541,270	23,577,301	21,656,719	21,656,719	21,656,719
9110 Cash on Hand - Fund 35 State Funding	698	698	698	698	698	698	698	698	698	698	698	698	698	698
Ending Fund Balance	**43,518,904**	**41,113,420**	**38,829,556**	**36,777,490**	**34,978,906**	**33,148,692**	**31,454,262**	**29,545,583**	**27,158,444**	**25,429,296**	**23,465,327**	**21,544,745**	**21,584,745**	**21,584,745**
TOTAL EXPENSE	**1,763,294**	**2,405,484**	**2,283,864**	**2,352,066**	**1,798,584**	**1,830,214**	**1,894,430**	**1,908,679**	**2,387,139**	**1,929,148**	**1,963,969**	**1,920,582**	**-**	**24,437,453**
Completed Site Projects	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
HIGHLAND CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FAIRMONT CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LAKE CAMPUS REPLACEMENT	1,600,850	1,896,990	2,120,670	2,170,640	1,639,490	1,667,120	1,700,500	1,730,559	2,210,709	1,767,718	1,801,539	1,760,152	-	22,066,937
NYSTROM LEGACY PROJECT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OLINDA CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RIVERSIDE CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
STEGE CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WILSON CAMPUS REPLACEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CRESPI GYM SEISMIC RETROFIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KOREMATSU LEGACY PROJECT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PINOLE VALLEY LEGACY PROJECT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RICHMOND GYM SEISMIC RETROFIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CENTRAL PROGRAM COORDINATION	162,444	242,194	163,194	181,426	159,094	163,094	193,930	178,120	176,430	161,430	162,430	160,430	-	2,104,216
TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Active Site Projects	**1,763,294**	**2,139,184**	**2,283,864**	**2,352,066**	**1,798,584**	**1,830,214**	**1,894,430**	**1,908,679**	**2,387,139**	**1,929,148**	**1,963,969**	**1,920,582**	**-**	**24,171,153**
CAMERON CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COLLINS CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SHANNON CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KENNEDY CRITICAL NEEDS	-	266,300	-	-	-	-	-	-	-	-	-	-	-	266,300
HERCULES CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Future Site Projects	**-**	**266,300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**266,300**
Grand Total Site Projects	**1,763,294**	**2,405,484**	**2,283,864**	**2,352,066**	**1,798,584**	**1,830,214**	**1,894,430**	**1,908,679**	**2,387,139**	**1,929,148**	**1,963,969**	**1,920,582**	**-**	**24,437,453**

1.4. Board Précis Templates

1.4.1. Notice of Completion

1.4.2. Professional / Special Services Table

1.4.3. Site Budget Authorization Form, BOE Meeting 7/29/20

1.4.4. Change Order

1.4.5 CUPCCAA Contracts

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RECORDING REQUESTED BY

AND WHEN RECORDED MAIL TO

NAME	WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
STREET ADDRESS	1400 MARINA WAY S
CITY & STATE	RICHMOND, CALIF 94804

SPACE ABOVE THIS LINE FOR RECORDER'S USE

NOTICE OF COMPLETION

Notice pursuant to Civil Code Section 3093, must be filed within 10 days after completion. The completion of work is deemed to be the date of such acceptance by the Governing Board of the District (civil code 3086)

Notice is hereby given that:

1. **The undersigned is owner of the property hereinafter described:**

2. **The full name of the owner is: Governing Board, West Contra Costa Unified School District. The nature of interest of ownership is in fee.**

3. **The full address of the owner is: 1108 Bissell Avenue, Richmond, Calif. 94801.**

4. **A work of improvement on the property hereinafter described was completed and accepted on BOE DATE.**

5. **The work done was: Project NUMBER/NAME.**

6. **The name and address of the contractor for such work of improvement was CONTRACTOR NAME/ADDRESS Date of Contract: NOA DATE.**

7. **The name of the Bonding Company that provided Surety for said contractor relative to work to be performed is: SURETY.**

8. **The property on which said work of improvement was completed is located within the West Contra Costa Unified School District, County of Contra Costa, State of California, and is described and located as follows: SCHOOL NAME/ADDRESS.**

Dated: BOE DATE

David Johnston, Director General Services
West Contra Costa Unified School District

VERIFICATION

I, the undersigned, say: I am the Director General Services the declarant of the foregoing notice of completion; I have read said notice of completion and know the contents thereof; the same is true of my own knowledge.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on BOE DATE, 2015, at Richmond, CA.

David Johnston
Director General Services
West Contra Costa Unified School District

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Month Date, 2020 Professional Special Services Summary

New Contracts												
	Project	Company	Contract Amount	Fund 01	Fund 13	Fund 21	Fund 25	Fund 40	Contract Date	Contract Term	Services	Scope of Services	Account Code
1			$0.00										
2			$0.00										
3			$0.00										

New Contract Summary	
Fund 01 (General Fund)	$0.00
Fund 13 (Cafeteria Fund)	$0.00
Fund 21 (Building Fund)	$0.00
Fund 25 (Developer Fees)	$0.00
Fund 40 (Capital Outlay Fund)	$0.00

Contract Amendments												
	Project	Company	Amendments Pending Approval	Fund 01	Fund 13	Fund 21	Fund 25	Fund 40	Present Allowable Compensation	Amended Contract Amount	Services	Scope of Services	Account Code
1			$0.00							$0.00			
2			$0.00							$0.00			
3			$0.00							$0.00			
4			$0.00							$0.00			
5			$0.00							$0.00			
6			$0.00							$0.00			
7			$0.00							$0.00			
8			$0.00							$0.00			
9			$0.00							$0.00			
10			$0.00							$0.00			

Contract Amendment Summary	
Fund 01 (General Fund)	$0.00
Fund 13 (Cafeteria Fund)	$0.00
Fund 21 (Building Fund)	$0.00
Fund 25 (Developer Fees)	$0.00
Fund 40 (Capital Outlay Fund)	$0.00

Total Board Action Summary	
Fund 01 (General Fund)	$0.00
Fund 13 (Cafeteria Fund)	$0.00
Fund 21 (Building Fund)	$0.00
Fund 25 (Developer Fees)	$0.00
Fund 40 (Capital Outlay Fund)	$0.00
TOTAL Board Action	$0.00

Note: All proposed contracts and amendments are within the Board Approved Budget.

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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
FACILITIES PLANNING CONSTRUCTION
Bond Program Site Budget Authorization

Updated 07/03/2020

Based on forensic Audit recommendation; TC 6-7

Site Name	Total Approved Budget 02/26/20	Proposed adjustment Presented 07/29/20	Total Approved Budget	Actual Expended as of 06/30/20	Committed Balance as of 06/30/20	Proposed Budget Balance	Comment for adjustment
BAYVIEW	19,850,802		19,850,802	19,850,802	-	0	Footnote 1
CHAVEZ	1,058,234		1,058,234	1,058,234	-	-	Footnote 1
COLLINS	1,638,871	3,500,000	5,138,871	1,638,871	-	3,500,000	Footnote 3
CORONADO	43,022,627		43,022,627	43,022,627	-	-	Footnote 1
DOVER	35,095,267		35,095,267	35,095,267	-	-	Footnote 1
DOWNER	33,415,902		33,415,902	33,415,902	-	-	Footnote 1
ELLERHORST	13,931,806		13,931,806	13,931,806	-	-	Footnote 1
FAIRMONT	6,864,259		6,864,259	4,695,865	1,402,779	765,615	Footnote 3
FORD	30,817,526		30,817,526	30,817,526	-	-	Footnote 1
GRANT	2,155,565		2,155,565	2,155,565	-	-	Footnote 1
HANNA RANCH	783,349		783,349	783,349	-	-	Footnote 1
HARDING	22,632,446		22,632,446	22,632,446	-	-	Footnote 1
HARMON KNOLLS	448,435		448,435	448,435	-	-	Footnote 1
HIGHLAND	2,679,839		2,679,839	1,932,714	-	747,125	Footnote 3
KENSINGTON	19,343,892		19,343,892	19,343,892	-	-	Footnote 1
KING	25,342,166		25,342,166	25,342,166	-	-	Footnote 1
LAKE	2,647,823	64,600,000	67,247,823	1,705,548	117,925	65,424,350	Footnote 3
LINCOLN	17,676,561		17,676,561	17,676,561	-	-	Footnote 1
LUPINE HILLS	15,395,678		15,395,678	15,395,678	-	-	Footnote 1
MADERA	12,233,801		12,233,801	12,233,801	-	-	Footnote 1
MICHELLE OBAMA	44,129,324		44,129,324	34,759,871	8,670,811	698,642	Footnote 3
MIRA VISTA	16,651,130		16,651,130	16,651,130	-	-	Footnote 1
MONTALVIN	16,791,028		16,791,028	16,791,028	-	-	Footnote 1
MURPHY	15,619,655		15,619,655	15,619,655	-	-	Footnote 1
NYSTROM	47,800,813		47,800,813	47,800,813	-	(0)	Footnote 1
OHLONE	34,492,752		34,492,752	34,492,752	-	-	Footnote 1
OLINDA	2,080,188		2,080,188	2,080,188	-	-	Footnote 1
PERES	21,424,293		21,424,293	21,424,293	-	-	Footnote 1
RIVERSIDE	21,511,005		21,511,005	14,741,225	169,320	6,600,460	Footnote 3
SHANNON	1,555,163	7,100,000	8,655,163	1,555,163	-	7,100,000	Footnote 3
SHELDON	15,102,837		15,102,837	15,102,837	-	-	Footnote 1
STEGE	6,345,886		6,345,886	3,481,786	-	2,864,100	Footnote 3
STEWART	16,737,037		16,737,037	16,737,037	-	-	Footnote 1
TARA HILLS	14,975,067		14,975,067	14,975,067	-	-	Footnote 1
VALLEY VIEW	10,222,362		10,222,362	10,222,362	-	-	Footnote 1
VERDE	16,065,870		16,065,870	16,065,870	-	-	Footnote 1
WASHINGTON	15,322,847		15,322,847	15,322,847	-	-	Footnote 1
Elementary Totals	**623,862,105**	**75,200,000**	**699,062,105**	**601,000,978**	**10,360,835**	**87,700,292**	
CRESPI MIDDLE	6,545,896		6,545,896	6,088,727	183,823	273,345	Footnote 3
DEJEAN MIDDLE	381,209		381,209	381,209	-	-	Footnote 1
HELMS MIDDLE	83,432,888		83,432,888	83,432,888	-	(0)	Footnote 1
HERCULES MIDDLE*	699,000	-	699,000	699,000	-	-	Footnote 1
KOREMATSU MIDDLE	73,382,179		73,382,179	72,656,911	265,510	459,758	Footnote 2
PINOLE MIDDLE	56,689,430		56,689,430	56,689,430	-	-	Footnote 1
Middle Schools Total	**221,130,602**	**-**	**221,130,602**	**219,948,165**	**449,333**	**733,104**	

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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
FACILITIES PLANNING CONSTRUCTION
Bond Program Site Budget Authorization

Updated 07/03/2020 *Based on forensic Audit recommendation; TC 6-7*

Site Name	Total Approved Budget 02/26/20	Proposed adjustment Presented 07/29/20	Total Approved Budget	Actual Expended as of 06/30/20	Committed Balance as of 06/30/20	Proposed Budget Balance	Comment for adjustment
DE ANZA HIGH	132,236,248		132,236,248	132,236,248	-	-	Footnote 1
EL CERRITO HIGH	146,850,105		146,850,105	146,850,105	-	(0)	Footnote 1
GREENWOOD ACADEMY/LPS	79,583,607		79,583,607	79,583,607	-	0	Footnote 1
HERCULES HIGH*	3,295,019	14,700,000	17,995,019	3,295,019	-	14,700,000	Footnote 3
KENNEDY HIGH	33,854,981	12,200,000	46,054,981	33,854,981	-	12,200,000	Footnote 3
PINOLE VALLEY HIGH	216,549,580		216,549,580	196,269,051	867,334	19,413,194	Footnote 2
RICHMOND HIGH	42,622,087		42,622,087	29,540,849	12,777,102	304,137	Footnote 3
VISTA HIGH	7,236,543		7,236,543	7,236,543	-	0	Footnote 1
High Schools Total	**662,228,170**	**26,900,000**	**689,128,170**	**628,866,403**	**13,644,436**	**46,617,331**	
ADAMS MIDDLE	691,211		691,211	691,211	-	-	Footnote 1
CAMERON	122,195	1,300,000	1,422,195	122,195	-	1,300,000	Footnote 3
CASTRO	620,944		620,944	620,944	-	-	Footnote 1
DELTA NSS DEANZA	152,226		152,226	152,226	-	-	Footnote 1
EL SOBRANTE	536,231		536,231	536,231	-	-	Footnote 1
HARBOUR WAY COM DAY	121,944		121,944	121,944	-	-	Footnote 1
KAPPA NSS KENNEDY	109,831		109,831	109,831	-	-	Footnote 1
NORTH CAMPUS	205,450		205,450	205,450	-	-	Footnote 1
OMEGA NSS RICHMOND	118,313		118,313	118,313	-	-	Footnote 1
SEAVIEW	499,116		499,116	499,116	-	-	Footnote 1
SIGMA NSS PVHS	110,949		110,949	110,949	-	-	Footnote 1
TRANS LEARNING CENTER	116,673		116,673	116,673	-	-	Footnote 1
WEST HERCULES ELEM	56,847		56,847	56,847	-	-	Footnote 1
Closed Schools/Programs Tot	**3,461,930**	**1,300,000**	**4,761,930**	**3,461,930**	**-**	**1,300,000**	
CENTRAL	102,831,634		102,831,634	98,069,563	1,031,377	3,730,694	Budget thru 20-21
RCP CHARTER	4,415,204		4,415,204	4,415,204	-	-	Footnote 1
INFORMATION TECHNOLOGY	35,000,000		35,000,000	34,294,330	-	705,670	Footnote 2
Admin/Other Total	**142,246,838**	**-**	**142,246,838**	**136,779,097**	**1,031,377**	**4,436,364**	
GRAND TOTAL	**1,652,929,646**	**103,400,000**	**1,756,329,646**	**1,590,056,574**	**25,485,982**	**140,787,090**	

* 2016 FMP Hercules Middle school budget is allocated under Hercules High school.

Footnote 1: Site projects are completed.

Footnote 2: Site Legacy projects are under planning, construction or in closeout.

Footnote 3: Site Legacy projects are completed and 2016 Facilities Master Plan Projects are under planning, construction or in closeout.

Note: Does not include 1998 Measure E projects (DeJean Middle School)

Month Date, 2020 Change Orders Summary - Bond Program

	Project	Company	Original Contract	Previously Approved/ Ratified CO's	CO's Pending Ratification	Change Percent	Total CO'S Pending Ratification	Total Change Percent	Total CO's	Total CO Percent of Original Contract	Adjusted New Contract	Change Order Reason Code[1]	Change Order Number	Account Code
1				$0.00	$0.00	#DIV/0!	$0.00	#DIV/0!	$0.00	#DIV/0!	$0.00			
						#DIV/0!								

Total Board Action	$0.00

Notes:

1. All proposed change orders are less than ten percent (10%) of the contract value.
2. All proposed change orders are within the Board Approved Site Budget.
3. Change Order Reason Code Definitions:
   - 1 - Unforeseen Conditions
   - 2 - Owner Initiatied Scope Change
   - 3 - Design Deficiency
   - 4 - Outside Agency

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CUPCCAA Projects
July 2020 - August 2020

Site Name	Contract Description	Vendor Name	Effective Date	Revised Amount	Account Code
DOWNER ES	PLAYGROUND STRIPING	DRYCO CONSTRUCTION INC	07/23/20	5,950.00	01-8150-5630-116-0000-8110-400110-0-8151
FAIRMONT ES	PARKING LOT PAVING	DRYCO CONSTRUCTION INC	08/14/20	44,567.00	01-8150-5630-123-0000-8110-400110-0-8151
LUPINE HILLS ES	MARQUEE INSTALLATION	ENERGY CONSERVATION OPTIONS	06/30/20	3,996.10	01-8150-5630-612-0000-8110-400110-0-0000
TARA HILLS ES	PLAYGROUND STRIPING	DRYCO CONSTRUCTION INC	07/23/20	3,055.00	01-8150-5630-159-0000-8110-400110-0-8151
VALLEY VIEW ES	MARQUEE INSTALLATION	STEWART SIGNS	07/14/20	998.00	01-8150-5630-612-0000-8110-400110-0-0000
INVICTUS CHARTER	INTRUSION ALARM MODIFICATIONS	COMMUNICATION SERVICE COMPANY (CALC	07/29/20	6,580.00	25-9025-6219-520-0000-8500-400130-0-0000
INVICTUS CHARTER	WATER HEATER INSTALLATION	STREAMLINE BUILDERS	08/03/20	2,000.00	25-9025-6219-520-0000-8500-400130-0-0000
EL CERRITO HIGH	MAIN WATER LINE LEAK REPAIR	MCKIM CO	08/05/20	20,625.00	01-8150-5630-612-0000-8110-400110-0-0000
EL CERRITO HIGH	BLDG C-D WALL REPAIR	STREAMLINE BUILDERS	07/06/20	3,600.00	01-8150-5630-612-0000-8110-400110-0-0000
HERCULES M/HS	FIRE ALARM TROUBLESHOOTING	QUALITY SOUND	07/02/20	5,000.00	01-8150-5640-612-0000-8110-400110-0-0000
PINOLE VALLEY HIGH	PIV EXCAVATION & REMOVAL	MCKIM CO	08/20/20	11,975.00	01-8150-5630-612-0000-8110-400110-0-0000
PINOLE VALLEY HIGH	DRAIN CHANNEL INSTALLATION	SANDSTONE ENVIRONMENTAL ENGINEERING	08/12/20	14,500.00	01-8150-5630-612-0000-8110-400110-0-0000
RICHMOND HIGH	HEALTH CENTER SEWER REPAIR	ERA CONSTRUCTION INC	07/28/20	26,920.00	40-9690-6219-364-0000-8500-400130-0-0000
NUTRITION CENTER	GREASE TRAP SERVICE	A-1 SEPTIC TANK SVCS INC	07/29/20	1,490.00	01-8150-5630-612-0000-8110-400110-0-0000
NUTRITION CENTER	KITCHEN APPLIANCE REPAIR	COMMERCIAL APPLIANCE SERVICE	08/04/20	25,000.00	13-5310-5640-651-0000-8270-600170-0-0000
NUTRITION CENTER	UTENSIL WASHER REPAIR	COMMERCIAL APPLIANCE SERVICE	08/04/20	2,779.17	13-5310-5630-651-0000-8270-600170-0-0000
NUTRITION CENTER	BOILER REPAIR	DIABLO BOILER AND STEAM	08/04/20	15,000.00	13-5310-5640-651-0000-8270-600170-0-0000
NUTRITION CENTER	COMPACTOR REPAIR	SUPERIOR EQUIPMENT COMPANY	08/04/20	3,000.00	13-5310-5640-651-0000-8270-600170-0-0000
DISTRICT WIDE	KITCHEN REFRIGERATION REPAIR	MASSONE MECHANICAL INC	08/05/20	55,000.00	13-5310-5640-651-0000-8270-600170-0-0000

Fund 01 (RRM)	115,756.10
Fund 13 (Cafeteria Fund)	100,779.17
Fund 25 (Capital Facilities Fund)	8,580.00
Fund 40 (Special Reserve for Capital Outlay Fund)	26,920.00
TOTAL BY FUND	**252,035.27**

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1.5. Workflow & Forms

1.5.1. New Project Site Budget for Bond Program

1.5.2. New Proposal Approval Checklist for Bond Program: Budget & Invoice

1.5.3. New Proposal Approval Checklist for Services: Procurement & Contracting

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Facilities & Construction Department Workflow
New Proposal Approval Checklist for
Bond Program New Project
SEE (9) maintain Multi-Year Budget

Base on Forensic Investigation Recommendation; TC 6-2, TC 6-5 for Budget Amendment/Transfer

FORMS

#1 - BOND PROGRAM SITE BUDGET AUTHORIZATION (3c)
#2 - NEW BOND PROGRAM PROJECT DETAIL (5a)
#3 - PROJECT MULTI_YEAR BUDGET AMENDMENT/TRANSFER (5b)
#4 - BOND PROGRAM SPENDING TO DATE BY SITE (2biii)
#5 - GENERAL JOURNAL ENTRY (5c)
#6 - ENCUMBRANCE JOURNAL (5d)

(1) New Proposal Approval Checklist Form (PACF)

Project/Program Manager
initiates the form

If the Proposal or Bid amounts are greater than the Board Approved Budget;
Present to the Board for an Amendment

Budget procedure will be same as New Project for Bond Program

(2) Approvals on the Form

Contracts approval
Facilities approval

Fiscal team put an appropriate account code and chek the budget availability

Fiscal approval

(3) Budget Transfer request

#3

If budget is not in place,
Prepare a **Budget Amendment/Transfer** with supporting documentation

Fiscal approval

Create a Project String or GL account code in MUNIS if needed

(4) Budget Transfer into MUNIS (Financial System)

Enter the **Budget Transfer/Amendment Form** in MUNIS with correct fiscal year

Budget Batches will be reviewed and posted

Current Fiscal Year Budget in MUNIS
GL with PL accounts

Future Fiscal Year Budget in MUNIS
PL accounts only

(5) Requisition/ Contract

Initiator: Fiscal Team / Admin Team creates a Requisition/Contract in MUNIS
if budget is in place

Release the Requisition/Contract into MUNIS workflow if all supporting documents are attached

(6) Req/Contract workflow in MuUNIS

Step 1
Fiscal, Contract & Facilities approval

Step 2
Tech Object to Chief Technology Officer

Step 4
Over $100K to Assoc Superintendent

(7) Invoice Process

Payment Approval Form will be generated

Pay Application workflow
Project/Program Manager
to verify the invoice/approve

Fiscal & Faciliites approval

see the separate invoice process procedures

(8) Invoice Entry in MUNIS

Invoice process in MUNIS

Invoice Munis workflow
Step 1
Fiscal approval

Review process:
Attachments, Contract #/PO#
Invoice # & date
Remit # or address
separate check box
tax calculation & retention calculation
account code & amount

(9) Maintain Multi-year Budget

#3,4,5,6

Multi-year Budget will be reconciled monthly:

to prevent frequent Budget Transfer when contract/requisition needs the funding

to monitor Board Approved Site Budgets by each project for the project fund balance and project status

reconciliation PL to GL
to prevent any possible error

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Facilities & Construction Department Workflow for New Project for Bond Program

FORMS

#1 - BOND PROGRAM SITE BUDGET AUTHORIZATION (3c)
#2 - NEW BOND PROGRAM PROJECT DETAIL (5a)
#3 - PROJECT MULTI_YEAR BUDGET AMENDMENT/TRANSFER (5b)
#4 - BOND PROGRAM SPENDING TO DATE BY SITE (2biii)
#5 - GENERAL JOURNAL ENTRY (5c)
#6 - ENCUMBRANCE JOURNAL (5d)

Base on Forensic Investigation Recommendation; TC 5-2, TC 6-1, TC 14-1, TC 14-4 for New Bond Program Project Budget from Development through Closeout

(1) New Project → **(2) to the Board** → **(3) Update Site Budget** → **(4) Project#** → **(5) Detail Line Items** →

District Project Team
request a New Bond Program Project
Facilities approval
ASO approval

Facilities Committee

Present to the Board

Board Project/Budget approval, prepare and present **Bond Program Site Budget Authorization** **#1**

Create a New Project Number in MUNIS (financial system)

Fiscal Team prepares '**NEW BOND PROGRAM PROJECT DETAIL FORM**' **#2**

budget detailed
by cost-code & fiscal year

(6) Review Detail Line Items → **(7) Enter Detail Line Items in MUNIS** → **(8) Review Entries** → **(9) Maintain Multi-year Budget** → **(10) End of Project**

Facilities approval

Fiscal Team
create Project Strings in MUNIS
create GL account codes if needed

Enter the Multi-year budgets in MUNIS

Current Fiscal Year Budget in MUNIS
GL with PL accounts

Future Fiscal Year Budget in MUNIS
PL accounts only

Multi-year budget entry will be reviewed & posted in MUNIS

The **New Bond Program Project Detail Form** will be filed

Multi-year Cash flow updates
Account-Ability updates

#3,4,5,6

Multi-year budget will be reconciled monthly

to prevent frequent Budget Transfer when contract/requisition needs funding

to monitor Board Approved Site Budgets by project for the project fund balance and project status

reconciliation PL to GL
to prevent any possible error

When the Project is complete **#1**

Reconcile the Project
prepare **Bond Program Site Budget** to the Board

see the separate New Proposal Approval Flow Chart: Budgeting

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Facilities & Construction Department Workflow for Proposal Approval Checklist

Based on Forensic Investigation Recommendations; TC 6-3; TC 7-1, TC 7-2, TC 7-3, TC 8-1, TC 8-2, TC 8-3, TC 8-5, TC 8-6, TC 8-7, TC 9-1, FI 8-1

FORMS

#1 - CONSTRUCTION PROJECT CONTROLS THRESHOLDS (9a) (9b)

#2 - PROJECT BID SCHEDULE & LOGISTICS CHECKLIST

#3 - PROPOSAL APPROVAL CHECKLIST FORM (5c)

#4 - AGREEMENT CHECKLIST (8c)

(1) Procurement Coordination

#1

If Construction < $60K,
PM requests 3 quotes

If Construction > $60K,
PM requests bid coordination with Admin Team #2

If Professional Services - RFQ/P

(2) Proposal Approval Checklist Form (PACF)

#3

Proposal Approval Checklist Form prepared by PM/department confirming
scope of work
term
price

(3) PACF Approval by the Bond Controls Team

Contracts approval certifies:
license & registration
procurement process
contract type

Facilities approval certifies:
Scope of work /logistics

Fiscal approval certifies:
budget / account code(s)

(4) Create Financial Record # (Munis Contract / Requisition)

Admin Team/ Fiscal Team creates MUNIS financial record # and uploads PACF in MUNIS

financial record # will be used from procurement to closeout

(5) Contract Approval / Ratification by Board

If Construction < $60K, Delegated Authority, followed by Board Ratification

If Construction > $60K, Board Approval

If Non-Construction Services > $50K, Board Approval

If Non-Construction Services < $50K, Delegat Authority, followed by Board Ratification

(6) Contract Issuance

Admin Team prepares draft using templates approved by legal counsel
Contract Approver reviews prior to issuance

PWC 100, if required

Admin Team emails contract documents to vendor

(7) Contract Acceptance

Vendor signs Contract and provides contract requirements including:
Certifications
Certificate of Insurance
Bonds (as applicable)

Admin Team receives and reviews Contract Documents and prepare Agreement Checklist #4

(8) Contract Execution

Contracts approver certifies Agreement checklist

Contract signed by Delegated Authority per Board Policy

Executed Agreement is filed and emailed to the vendor with a Notice to Proceed & current County Health Order (as applicable) #5

(9) MUNIS Contract Approval

Once contract is executed Admin Team attaches executed contract & PWC into MUNIS

#6

Admin Team releases financial contract into MUNIS workflow for approval

(10) Contract Administration & Closeout

Once a contract is posted in MUNIS;

#7

Payment Approval Form is created and invoice process is enabled in MUNIS

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1.6. Project Budget

1.6.1. New Bond Program Project Detail Form

1.6.2. Project Multi-Year Budget Amendment / Transfer Form

1.6.3. Proposal Approval Checklist Form

1.6.4. General Journal Entry Form

1.6.5. Encumbrance Entry Form

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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
BOND MANAGEMENT PROGRAM
NEW BOND PROGRAM PROJECT DETAIL FORM

Based on Forensic Audit Recommendation; TC 5-2, TC 6-1, TC 14-1, TC 14-4

Project Name: _____ Location/ Address: _____ Board Approval Date

Project Description:

PROGRAM CONTROL
Project Number:

PROJECT BUDGET & FUNDING STRATEGY

Funding Strategy TOTAL				$ 0	$ 0	$ 0	$ 0	$ 0	
Cost Code	**Program Detail by Cost code**	**SACS Object Land/Site**	**SACS Object Building**	**Funding Strategy**	**17-18**	**18-19**	**19-20**	**20-21**	**Munis Project String**
Land/Site Acquisition and Building Purchasing									
100XXAQ	Site/Building Purchase	6100	6200	$ 0					
104XAPR	Appraisal Fees	6170	6207	$ 0					
112XREL	Relocation Assistance	6170		$ 0					
Land/Site and Building Improvement Pre-Design									
200XSRV	Site Surveys	6190	6190	$ 0					
204XGEO	Geotechnical Report	6190	6190	$ 0					
208XINV	Invasive Testing	6190	6190	$ 0					
212DTSC	DTSC Approval	6190	6190	$ 0					
216XCTV	CCTV Sewer/Drain Lines	6170/6190	6170/6190	$ 0					
218CEQA	CA Environmental Quality	6190	6190	$ 0					
220XOPD	Other Pre-Design Tests	6190	6190	$ 0					
Land/Site and Building Improvement Design									
316XAOR	A/E of Record (AOR)	6170	6201	$ 0					
320XXCM	Construction Manager	6170	6217	$ 0					
324XSPC	Specialty Consultants	5860	5860	$ 0					
328XDSA	DSA Plan Check Request	6190	6205	$ 0					
332XCDE	CDE Fees	6190	6205	$ 0					
333SWRC	SWRCB Fees	6190	6205	$ 0					
334SFEE	All other State Fees	6190	6205	$ 0					
336ENRG	Energy Analysis Fee	6190	6205	$ 0					
340PRNT	Printing Costs	6190	6207	$ 0					
344XHAZ	Hazardous Materials	6190	6207	$ 0					
348XOPL	Other Planning Costs	6170	6207	$ 0					

Project Description:

PROGRAM CONTROL
Project Number:

PROJECT BUDGET & FUNDING STRATEGY									
Funding Strategy TOTAL				$ 0	$ 0	$ 0	$ 0	$ 0	
Cost Code	Program Detail by Cost code	SACS Object Land/Site	SACS Object Building	Funding Strategy	17-18	18-19	19-20	20-21	Munis Project String
Land/Site and Building Improvement Construction Phase Services									
400XMAT	Material Testing	5890	5890	$ 0					
404IDSA	DSA Inspectors	6190	6214	$ 0					
408LBRC	Labor Compliance	5890	5890	$ 0					
410CMMS	Commissioning	5890	5890	$ 0					
412INSP	Special Inspections	5890	5890	$ 0					
416XSEC	Security	5890	5890	$ 0					
418SWPP	Stormwater Prevention	5860/5890	5860/5890	$ 0					
420OSVC	Other Services - Communications	5900	5900	$ 0					
420OSVC	Other Services - Postage Costs	5901	5901	$ 0					
420OSVC	Other Services - Licenses/Fees/Assessments	5840	5840	$ 0					
420OSVC	Other Services - All Other Services	5890	5890	$ 0					
420OSVC	Other Services - Legal Fees	5895	5895	$ 0					
Land/Site and Building Improvement Modernization/Construction									
500XXBB	General Construction	6170	6211	$ 0					
504XBAC	Construction Contingency	6170	6211	$ 0					
508XCTC	Other Construction	6170	6219	$ 0					
512XFFE	Supplies, Materials/Furniture <$500	4300	4300	$ 0					
512XFFE	Supplies, Materials/Furniture $500-$5,000	4400	4400	$ 0					
512XFFE	Supplies, Furniture/Equipment Over $5,000	6400	6400	$ 0					
513XFFE	**Printer Purchase over $5,000 (512XFFE)**	6400	6400	$ 0					
516TECH	Technology Supplies/Materials <$500	4360	4360	$ 0					
516TECH	Technology Supplies/Materials $500-$5,000	4460	4460	$ 0					
516TECH	Technology Equipment over $5,000	6460	6460	$ 0					
517TECH	**Technology Computer Purchase (516TECH)**	4360/4460/ 6460	4360/4460/ 6460	$ 0					
517TECH	**Technology Software Licenses (516TECH)**	5850	5850	$ 0					
520XXTH	Temporary Housing - Rental/Lease	5610/5620	5610/5620	$ 0					
520XXTH	Temporary Housing - Portable Purchase		6200	$ 0					
Program/Project Coordination - 61501396-00									
700XBPM	Bond Program Manager	6202	6202	$ 0					

Project Description:

PROGRAM CONTROL
Project Number:

PROJECT BUDGET & FUNDING STRATEGY

Funding Strategy TOTAL				$ 0	$ 0	$ 0	$ 0	$ 0
Cost Code	**Program Detail by Cost code**	**SACS Object Land/Site**	**SACS Object Building**	**Funding Strategy**	**17-18**	**18-19**	**19-20**	**20-21**
700XBPM	Design Manager	6203	6203	$ 0				
700XBPM	Construction Manager	6217	6217	$ 0				
714XDSA	DSA Fees	6205	6205	$ 0				
404IDSA	DSA Inspectors	6214	6214	$ 0				
418SWPP	Stormwater Prevention	5860/5890	5860/5890	$ 0				
316XAOR	A/E of Record (AOR)	6201	6201	$ 0				
348XOPL	Other Planning Costs	6207	6207	$ 0				
716XFFE	Supplies, Materials/Furniture <$500	4300	4300	$ 0				
716XFFE	Supplies, Materials/Furniture $500-$5,000	4400	4400	$ 0				
716XFFE	Supplies, Furniture/Equipment Over $5,000	6400	6400	$ 0				
720TECH	Technology Supplies/Materials <$500	4360	4360	$ 0				
720TECH	Technology Supplies/Materials $500-$5,000	4460	4460	$ 0				
720TECH	Technology Equipment over $5,000	6460	6460	$ 0				
720TECH	Technology Software Licenses	5850	5850	$ 0				
720TECH	Technology Equipment Rental	5610	5610	$ 0				
720TECH	Technology Equipment Lease	5620	5620	$ 0				
728OPSC	OPSC Consultant	5860	5860	$ 0				
732LBRC	Labor Compliance	5890	5890	$ 0				
736XSPC	Specialty Consultants	5860	5860	$ 0				
744POST	Postage Cost	5901	5901	$ 0				
748LGAD	Legal Advertising	5890	5890	$ 0				
752PRNT	Printing Costs	6207	6207	$ 0				
756XSEC	Security	5890	5890	$ 0				
764OSVC	Other Services - District PM Mileages	5210	5210	$ 0				
764OSVC	Other Services - Maintenance Service Contrac	5640	5640	$ 0				
764OSVC	Other Services - Licenses/Fees/Assessments	5840	5840	$ 0				
764OSVC	Other Services - Central Program Management	5860/5890	5860/5890	$ 0				
764OSVC	Other Services - All Other Services	5890	5890	$ 0				
764OSVC	Other Services - Legal Fees	5895	5895	$ 0				
Bond Program Support District Cost - 61501396-01								
828XADM	Bond Program Support District Staff Cost	2000-3999	2000-3999	$ 0				
832XFFE	Supplies, Materials/Furniture <$500	4300	4300	$ 0				

Munis Project String

Project Description:

PROGRAM CONTROL
Project Number:

PROJECT BUDGET & FUNDING STRATEGY

Funding Strategy TOTAL				$ 0	$ 0	$ 0	$ 0	$ 0
Cost Code	**Program Detail by Cost code**	**SACS Object Land/Site**	**SACS Object Building**	**Funding Strategy**	**17-18**	**18-19**	**19-20**	**20-21**
832XFFE	Supplies, Materials/Furniture $500-$5,000	4400	4400	$ 0				
832XFFE	Supplies, Furniture/Equipment Over $5,000	6400	6400	$ 0				
836TECH	Technology Supplies/Materials <$500	4360	4360	$ 0				
836TECH	Technology Supplies/Materials $500-$5,000	4460	4460	$ 0				
836TECH	Technology Equipment over $5,000	6460	6460	$ 0				
836TECH	Technology Software Licenses	5850	5850	$ 0				
836TECH	Technology Equipment Rental	5610	5610	$ 0				
836TECH	Technology Equipment Lease	5620	5620	$ 0				
840XCON	Consultants	5860	5860	$ 0				
844AUDT	Fiscal Audit	5830	5830	$ 0				
848PERF	Performance Audit	5830	5830	$ 0				
852XLGL	Legal Fees	5895	5895	$ 0				
856XBFC	Bond Finance Consultant	5860	5860	$ 0				
860XXBI	Bond Issuance Cost (Function-9100)	5890	5890	$ 0				
864XOBC	Other Bond Costs (Function-9XXX)	5890	5890	$ 0				
868XSVC	Other Services - Maintenance Service Contrac	5640	5640	$ 0				
868XSVC	Other Services - Licenses/Fees/Assessments	5840	5840	$ 0				
868XSVC	Other Services - All Other Services	5890	5890	$ 0				
868XSVC	Other Services - Communications	5900	5900	$ 0				
868XSVC	Other Services - Postage Costs	5901	5901	$ 0				

Munis Project String

Fiscal Approver: _____ Date: _____

Facilities Approver: _____ Date: _____

Input in Munis

Inputted by: _____ Effective Date: _____

Journal #: _____ (ex:2018-03-204)

Ref 1: _____ Ref 2: _____

Instruction for NEW BOND PORGRAM PROJECT DETAIL FORM

Form#2

Based on Forensic Audit Recommendation; TC 5-2, TC 6-1, TC 14-1, TC 14-4

Upon request, the New Bond Program Project by District Project Team;

- Present to the board for an approval of a new project
- If rejected by board:**DO NOT PROCESS**
- If approved by board

1. Prepare '**Bond Program Site Budget Authorization Form**' to the board indicating latest Board approved budget, Current Amendments, Total Approved budget, Actual Expended to date, Committed to date, and Budget Balance
2. A Project number shall be created in Financial System (Munis)
3. The '**NEW BOND PROGRAM PROJECT DETAIL FORM**' shall be filled out
   Break down the funding amounts by Cost-code and Fiscal Year
4. It will be reviewed and approved by Engineering Officer
5. The Project string and GL account code will be created in Munis
6. Multi-year budget will be entered in Munis
   Current fiscal year budget - GL and PL accounts
   Future fiscal year budget - PL accounts only
   The future PL budget must be reversed and re-entered with GL accounts when board adopts the new budget for that year
7. The 'Input in Munis' box on the form will be filled by Data Entry staff.
8. A designated staff initial and date on the form to document that this entry is reviewed and posted.
9. It will be filed for audit purpose.

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West Contra Costa Unified School District

PROJECT MULTI-YEAR BUDGET AMENDMENT/TRANSFER

Based on Forensic Audit Recommendation; TC 6-2, TC 6-5

Form#3

1. Enter in the Fiscal Year, Increase/Decrease, Comments and the amount to be processed
2. Round amounts up to the nearest dollar

Completed by Budget Entry Clerk ONLY (Journal#: 2018-09-449, Fiscal Year-Period-Journal#)

Inputted by: _____ Ref 1: _____

Ref 2: _____ Short Desc: _____

FY 2018-19 Journal#: _____ FY 2019-20 Journal#: _____ FY 2020-21 Journal#: _____

Eff Date: _____ Eff Date: _____ Eff Date: _____

FY 2021-22 Journal#: _____ FY 2022-23 Journal#: _____

Eff Date: _____ Eff Date: _____

FY	Project String	I/D	Comments	Amount

Further Information: _____

_____

_____

_____

Initiated by: _____ Date: _____

Approved by: _____ Date: _____

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Instruction for PROJECT MULTI-YEAR BUDGET AMENDMENT/TRANSFER

Form#3

Budget initiator:

- Enter the Fiscal Year for the budget increase/decrease
- Enter the Project String for increase or decrease
- Enter the description on the Comments
- Enter the Amount for the budget increase/decrease
- Enter on the further information line if additional information needed
- Sign and date on the form to identify the Budget initiator

Budget approver:

- Review the Fiscal Year, Project String, and amount are adequate and accurate
- Verify the transfer or amendment budget is within the board approved site budget
- Make a necessary correction on the form if needed
- Sign and date on the form to document that this review is occurred

Budget Process in Financial system (Munis):

- Enter the budget in Financial system (Munis)
- Use General Ledger Budget Transfers & Amendments program for Current Fiscal Year (Source Code - BUA)
- Use Project Budget Adjustment Entry for Future Fiscal Years (Source Code - PAJ)
- Fill the 'Completed by Budget Entry Clerk ONLY' box on the form and Attach the Form in Munis
- Budget approver or designated staff proofreads the budget batch
- Posts in Financial system (Munis)

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Pursuant to PCC §20111 WCCUSD BP 3300 3310

West Contra Costa Unified School District
2020-21 Proposal Approval Checklist Form

Contract#:

REQ/PO#:

Site: Project Name:

Fund: Project Number (BOND only):

Vendor: Vendor Name: Vendor Contact: Email:

Department: Account Code (Project String/GL Account :

Amount: $ Dept/Project Manager Signature: Date:

% of work by Fiscal Year:

2021 % 2022 % 2023 % 2024 % 2025 %

1	Procurement: Were 3 quotes received/solicited? If not, Please provide written explanation.				
2	Approximate or Exact Start Date (Please indicate which one):		3	Anticipated Completion Date:	
4	Liquidated damages per day:	5	Hourly Rates/Fee Schedule included: **Y/N**	6	Union Sign-off, If applicable (NON-BOND only): **Y/N**
7	Site address where the work is being performed/Delivery Address:				
8	Scope of work				

W-9 ☐ CSLB ☐ DIR REG ☐ Retainage: % Reimbursables: $

Contract: CUPCCAA ☐ Professional Services ☐ AOR ☐ ICA ☐ Formal/Informal ☐

BOE: Award/Ratification: Amendment#: Previous Authorization: $

Contracts Approver: Date:

Facilities Approver: Date:

Fiscal Approver: Date:

Funding Available: YES NO

Budget Amendment/Transfer Submission Date:

BA/BT Received Date:

BOE attached ☐ PWC 100 attached ☐ Executed Contract attached ☐ Released (Date & Initial):

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Proposal Approval Checklist Form Instruction

1. Fill out the fillable boxes
    a. Site name; Project site name (ex: Wilson Elem)
    b. Project Name; Project name (ex: Wilson Campus Replacement)
    c. Fund; enter the funding sources such as Fund 01, Fund 21, and etc
    d. Project Number; for Fund 21 Bond program only, enter Project Number (ex: 16510170-00)
    e. Vendor; enter the vendor number. Refer to Vendor listing under FOC drive:\Munis Vendor Info\Munis Vendor Listing MM.DD.YY (ex: 12679)
    f. Vendor name; same as above (ex: KLEINFELDER INC).
    W-9 form is required prior to create a vendor number
    g. Vendor Contact; vendor contact person's name (ex: Jane Doe)
    h. Email; vendor contact person's email address (ex: jdoe@kleifelder.com)
    i. Department; Proposal Department (ex: FOC, M&O, Food Service, IT, and etc)
    j. Account Code; GL full account code (01-8150-5630-105-0000-8110-400110-0-8151) or Project Account code for bond program (10170-1651017000-97456190-200XSRV)
    k. Amount; proposal amount
    l. Dept/Project Manager Signature; Project manager/Program manager, or Department head, or Proposal Initiator's signature
    m. Date; Signed Date
    n. % of work by Fiscal Year; if the project will be completed beyond current fiscal year, then enter the % of work perform for each fiscal year. Otherwise enter **100 %** on the current fiscal year
    o. Fill the number 1 through 8 if it's applicable

2. Require Facilities Approver's approval for the project
3. Contracts Approver shall review and approve if the proposal meets all requirements
4. Fiscal Approver shall review and approve if the project is within the board approved site project budget
5. Funding availability must be checked.
6. Creation of Munis contract and requisition
    a. Munis contract/requisition will be created and allocate the funding if the funding is available
    b. Minis contract/requisition number will be created if the funding is **NOT** available
    Have this in **HOLD** status until the funding is available.
    Once funding is available, complete the Munis contract/requisition entry
7. Release the contract/requisition to workflow if all necessary documentations are attached

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GENERAL JOURNAL ENTRY

Additional Description:

Effective Date: **Short Desc(4):**

Fiscal Year: **Journal Ref(1):**

Period: **Ref 2:**

Journal #: **Ref 3:**

Line	T	PROJ	SITESUB	RESOBJ	COST	FD	RES	OBJ	SITE	GOAL	FUNC	MGR	PY	PROG	Line Description	Debit	Credit
1																	
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
18																	
19																	
20																	
21																	
22																	
23																	
24																	
25																	
26																	
27																	
															TOTAL	$ 0.00	$ 0.00

Initiator's Signature: _____ Date: _____

Authorizing Signature: _____ Date: _____

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West Contra Costa Unified School District
ENCUMBRANCE JOURNAL

Effective Date: _____ Inputted by: _____

Fiscal Year: _____ Journal Ref(1): _____

Period: _____ Ref 2: _____

Journal #: _____ Short Desc(4): _____

Additional Comments:

Line	T	PROJ	SITESUB	RESOBJ	COST	FD	RES	OBJ	SITE	GOAL	FUNC	MGR	PY	PROG	Comments	Debit	Credit
1	E																
2	E																
3	E																
4	E																
5	E																
6	E																
7	E																
8	E																
9	E																
10	E																
11	E																
12	E																
13	E																
14	E																
15	E																
16	E																
17	E																
18	E																
19	E																
20	E																
21	E																
22	E																
23	E																
24	E																
															TOTAL	$ 0.00	$ 0.00

INITIATOR'S SIGNATURE: _____ DATE: _____

AUTHORIZING SIGNATURE: _____ DATE: _____

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1.7. MUNIS

1.7.1. MUNIS Chart of Accounts

1.7.1.1. MUNIS Chart of Account Segments
1.7.1.2. MUNIS Project Ledger Cost-Code Chart
1.7.1.3. Cost-Code Explanation & Examples

1.7.2. MUNIS Workflow Approval Process

1.7.3. MUNIS Regular Requisition Entry

1.7.4. MUNIS Contract Entry

1.7.5. MUNIS Invoice Process

1.7.5.1. MUNIS Invoice Payment Entry
1.7.5.2. MUNIS Retention Payment Entry
1.7.5.3. MUNIS Invoice Correction Entry

1.7.6. MUNIS Bond Program Monthly Reconciliation General Ledger and Project Ledger

1.7.7. MUNIS Negative Change Order Procedure

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Seg No	Seg	Code	Description
1	Fund	01	GENERAL FUND
1	Fund	05	WARRANT/ PASS THRU
1	Fund	11	ADULT EDUCATION
1	Fund	12	CHILD DEVELOPMENT
1	Fund	13	CAFETERIA FUND
1	Fund	14	DEFERRED MAINTENANCE
1	Fund	17	SP RSRV FOR OTHER THAN CAP OUT
1	Fund	21	BUILDING FUND
1	Fund	25	CAPITAL FACILITIES FUND
1	Fund	35	COUNTY SCHOOL FACILITIES FUND
1	Fund	40	SP RSRV FOR CAPITAL OUTLAY
1	Fund	51	BOND INTEREST & REDEMPTION
1	Fund	52	DEBT SERVICE-CORPORATE
1	Fund	56	DEBT SERVICE
1	Fund	67	SELF INSURANCE
1	Fund	71	RETIREE BENEFIT
1	Fund	76	PAYROLL WARRANT PASS THROUGH

Seg No	Seg Desc	Code	Description
2	Resource	0000	UNDISTRIBUTED
2	Resource	0060	PRESCHOOL PARENT FEES
2	Resource	0065	PRESCHOOL FEE PAYING
2	Resource	0081	MEASURE E DEBT SERVICE BIRF
2	Resource	0082	MEASURE M DEBT SERVICE BIRF
2	Resource	0083	MEASURE D DEBT SERVICE BIRF
2	Resource	0084	MEASURE J DEBT SERVICE BIRF
2	Resource	0085	BUILD AMERICA DBT SVC BIRF
2	Resource	0086	QUALIFD SCH CONST DBT SVC BIRF
2	Resource	0087	2010-D DEBT SERVICE BIRF
2	Resource	0088	2010-D QSCB DBT SVC BIRF
2	Resource	0089	CORPORATION DEBT SERVICE FUND
2	Resource	0090	MEASURE E 2012 DEBT SVC BIRF
2	Resource	0099	PAYROLL INVOICING
2	Resource	0100	WCCAA PROFESSIONAL DEVELOPMENT
2	Resource	0670	CENTRAL SUPPLEMNTL/CONCENT
2	Resource	1100	STATE LOTTERY
2	Resource	1300	CLASS SIZE REDUCTION K-3
2	Resource	1400	EDUCATION PROTECTION ACCOUNT
2	Resource	2430	RESTR RL COMMUNITY DAY SCHOOLS
2	Resource	3010	IASA-TITLE I BASIC
2	Resource	3011	TITLE I PART A - ARRA
2	Resource	3015	IASA-TITLE I CAPITAL EXPENSE
2	Resource	3025	TITLE I PART D NO CHILD LEFT
2	Resource	3180	SCHOOL IMPROVEMENT GRANT
2	Resource	3181	ARRA TITLE I SCHOOL IMPRV GRT
2	Resource	3182	ESSA: SCHOOL IMPROVEMENT CSI
2	Resource	3185	PROGRAM IMPROVEMENT DAIT
2	Resource	3310	SP ED IDEA BASIC LOCAL ENTITL
2	Resource	3311	SPED IDEA PRT B PRIVATE SCHOOL
2	Resource	3315	SP ED-IDEA PRESCHOOL
2	Resource	3320	SP ED-IDEA PRESCHOOL ENT
2	Resource	3327	MENTAL HEALTH SERVICES
2	Resource	3341	INTERPRETER CERTIFICATION
2	Resource	3345	SP ED PREKINDERGARTENSTAFF DEV
2	Resource	3385	SP ED-IDEA EARLY INTERVENTION
2	Resource	3386	SP ED-IDEA FOCUSED MONITORING
2	Resource	3395	SP ED-ALTERNATIVE DISPUTE RES
2	Resource	3412	DEPT OF REHAB-TRANSITION
2	Resource	3550	VOC ED-CARL PERKINS TITLE II
2	Resource	3555	VOC ED-CARL PERKINS ADULT
2	Resource	3710	IASA-TITLE IV DRUG-FREE SCHLS
2	Resource	3725	SAFE AND SUPPORTIVE SCHOOLS
2	Resource	3905	ADULT ED ABE - ESL CITIZENSHIP
2	Resource	3913	ADULT ED-ASE GED
2	Resource	3926	EL CIVICS: CIT PREP CIVIC PTN
2	Resource	4035	TITLE II NO CHILD LEFT BEHIND
2	Resource	4036	TITLE II PART A PRINC TRNG PRG

Seg No	Seg Desc	Code	Description
2	Resource	4045	TITLE II PART D TECHNOLOGY
2	Resource	4047	ARRA ENHANCING ED THRU TECH
2	Resource	4048	ARRA - EETT COMPETITIVE GRANT
2	Resource	4050	CA MATH & SCIENCE PARTNERSHIPS
2	Resource	4124	21ST CENTURY CCLC
2	Resource	4125	21ST CENTURY COHORT 4
2	Resource	4126	21ST CENTURY 14535 6179 5A
2	Resource	4127	TITLE IV, PART A PCA 15396
2	Resource	4201	TITLE III - IMMIGRANT ED PROG
2	Resource	4203	TITLE III ENGLISH LEARNERS
2	Resource	4810	ARRA DEPT OF REHABILITATION
2	Resource	5310	CHILD NUTRITION
2	Resource	5314	NATIONAL SCHOOL LUNCH PROG
2	Resource	5320	CHILD/ADULT CARE FOOD PROGRAM
2	Resource	5330	CHILD NUTRTION SUMMER FOOD
2	Resource	5370	FRESH FRUIT AND VEGETABLE PROG
2	Resource	5380	SCHOOL BREAKFAST PROGRAM
2	Resource	5630	HOMELESS S. MCKINNEY
2	Resource	5640	MEDI-CAL BILLING OPTION - E
2	Resource	5816	LEARNIG WITHOUT BORDERS
2	Resource	5818	E-RATE
2	Resource	5825	FIE EARMARK GRANT AWARDS
2	Resource	5835	TEACHING AMERICAN HISTORY
2	Resource	5836	READINESS & EMERGENCY MGMNT
2	Resource	5840	CAPROMIS
2	Resource	6010	HEALTHY START-ASLSNPP
2	Resource	6011	COHORT 5 - ASES
2	Resource	6013	TRANSITIONAL ASES
2	Resource	6055	CHILD DEVELOPMENT STATE
2	Resource	6105	CHILD DEVELOPMENT. PRESCHOOL
2	Resource	6127	QRIS BLOCK GRANT
2	Resource	6130	CHILD DEV RESV ACCT CTR - E
2	Resource	6140	CHILD DEV FACILITIES - E
2	Resource	6205	DEFERRED MAINT APPORTIONMENT
2	Resource	6225	EMERGENCY REPAIR PROGRAM
2	Resource	6230	CA CLEAN ENERGY JOBS ACT
2	Resource	6240	HEALTHY START PLAN OPERATION
2	Resource	6264	EDUCATOR EFFECTIVENESS/PD
2	Resource	6286	ENG LANG ACQ PROG-TCHR TRG - E
2	Resource	6300	LOTTERY-INSTR MATERIALS - E
2	Resource	6371	CALWORKS FOR ROCP/ADULT ED
2	Resource	6381	LINKED LEARNING PILOT PROGRAM
2	Resource	6382	CPT 2 - CAREER PATHWAYS TRUST
2	Resource	6385	CPA - CALIF PARTNRSHP ACADEMY
2	Resource	6386	GREEN CA PARTNERSHIP ACADEMIES
2	Resource	6387	CTE INCENTIVE GRANT
2	Resource	6388	K-12 STRONG WORKFORCE PROGRAM
2	Resource	6391	ADULT ED BLOCK GRANT

Seg No	Seg Desc	Code	Description
2	Resource	6392	ADULT ED DATA AND ACCOUNTABLTY
2	Resource	6500	SPECIAL ED - E
2	Resource	6501	SPED STATE LOCAL ASST GRANT
2	Resource	6512	SP ED MENTAL HEALTH SERVICES
2	Resource	6513	SP ED STATE PRESCHOOL
2	Resource	6515	SP ED INFANT DISCRETIONARY
2	Resource	6520	WORKABILITY
2	Resource	6530	LOW INCIDENCE SPECIALIZED SVCS
2	Resource	6535	PERSONNEL DEVELOPMENT FORSELPA
2	Resource	7085	LEARNING COMM. SCHL SUCCESS PR
2	Resource	7090	EIA-SECURITY SCE
2	Resource	7091	LEP EIA
2	Resource	7220	PARTNERSHIP ACADEMY
2	Resource	7221	CPA/RHS - MULTI MEDIA
2	Resource	7230	TRANSPORTATION HOME SCHOOL - E
2	Resource	7240	SPEC ED TRANSPORTATION - E
2	Resource	7311	CLASSIFIED SCHOOL EMP PD BG
2	Resource	7338	COLLEGE READINESS BLOCK GRANT
2	Resource	7370	SPECIALIZED SECONDARY PROGRAMS
2	Resource	7391	SCH SAFETY CONSOL COMPETITIVE
2	Resource	7400	QUALITY EDUCATION INVESMNT ACT
2	Resource	7405	COMMON CORE STATE STANDARD IMP
2	Resource	7510	LOW-PERFORMING STDTS BLK GRANT
2	Resource	7690	STRS ON-BEHALF PENSION CONTRIB
2	Resource	7710	SCHOOL FACILITIES BOND PROJECT
2	Resource	7813	LPS SCH FACILITIES BOND PROJ
2	Resource	8150	ONGOING & MAJOR MAINT ACCOUNT
2	Resource	9009	HEALTHIER US SCHOOLS CHALLENGE
2	Resource	9010	NUTRITION FESTIVAL DONATION
2	Resource	9011	PROJECT READ
2	Resource	9012	SPRINT PROJECT CONNECT GR-KHS
2	Resource	9013	CALI READS AFS
2	Resource	9025	DEVELOPER FEES
2	Resource	9030	ED TECH K-12 VOUCHER PROGRAM
2	Resource	9055	SUMMER EXCHANGE PROGRAM
2	Resource	9081	MEASURE E DEBT SERVICE BIRF
2	Resource	9082	MEASURE M DEBT SERVICE BIRF
2	Resource	9083	MEASURE D DEBT SERVICE BIRF
2	Resource	9084	MEASURE J DEBT SERVICE BIRF
2	Resource	9085	MSR J BA DEBT SERVICE BIRF
2	Resource	9086	MSR J QSC DEBT SERVICE BIRF
2	Resource	9087	2010D DEBT SERVICE BIRF
2	Resource	9088	2010D QSCB DEBT SERVICE BIRF
2	Resource	9089	CORPORATION DEBT SERVICE FUND
2	Resource	9090	2012E DEBT SERVICE BIRF
2	Resource	9111	SPECIAL ACCOUNT #1
2	Resource	9112	SPECIAL ACCOUNT #2
2	Resource	9116	ABATEMENT ACCOUNT

Seg No	Seg Desc	Code	Description
2	Resource	9120	GOVERNORS READING AWARD
2	Resource	9121	ENROLLMENT&RETENTION BONUS
2	Resource	9122	LOWES TOOLBOX-LAKE ELEMENTARY
2	Resource	9123	GEN YOUTH FOUNDATION
2	Resource	9124	SPECIAL OLYMPICS PARTNERSHIP
2	Resource	9127	98-99 SITE BLOCK GRANT
2	Resource	9128	00-01 SITE BLOCK GRANT
2	Resource	9129	GOVERNOR'S PERFORMANCE AWARDS
2	Resource	9130	SILVER GIVING FOUNDATION
2	Resource	9132	SILICON SCHOOLS FUND
2	Resource	9133	MEDI-CAL ADMIN ACTIVITIES
2	Resource	9134	ORAL HEALTH (CLOSED RS)
2	Resource	9135	SCHOOL BASED MEDI-CAL CLINIC
2	Resource	9190	PARCEL TAX
2	Resource	9200	MRAD
2	Resource	9405	SCHOOL SAFETY
2	Resource	9508	FINANCIAL AIDE OUTREACH TRNG
2	Resource	9509	PARENT CENTER - E
2	Resource	9512	CTAG-COUNTY TECH ACAD GRANT -E
2	Resource	9513	ROC P
2	Resource	9515	HELLMAN FOUNDATION
2	Resource	9523	INTERNATIONAL EXCHANGE PRGM
2	Resource	9528	FOSTER YOUTH SERV GRP HOME PRJ
2	Resource	9531	CHEVRON
2	Resource	9536	INTEGRATED CASE MGMT HELMS
2	Resource	9550	HEWLETT FOUNDATION,WILL&FLORA
2	Resource	9561	ADULT ED DISCRETIONARY ACCOUNT
2	Resource	9569	UCB - IMPROV COLLEGE AWARENESS
2	Resource	9572	NORTH COAST BEGINNING TEACHER
2	Resource	9573	LEAP FROG DONATION
2	Resource	9576	AT&T FOUNDATION GRANT
2	Resource	9580	FIRST 5 CC CHILDREN & FAM COMM
2	Resource	9582	CPT 1 - CAREER PATHWAYS TRUST
2	Resource	9588	THE ED FUND - DONATIONS
2	Resource	9590	WEST CO. SAFE TRANS - MSR J
2	Resource	9591	MCHS EARLY COLLEGE GRANT
2	Resource	9593	CONNECTED
2	Resource	9594	QUEST FOUNDATION
2	Resource	9595	IRENE SCULLY FAMILY FOUNDATION
2	Resource	9597	LAUNCHPAD
2	Resource	9598	CLASSIFIED SCHOOL EMPLOYEE
2	Resource	9599	MISC DONATIONS
2	Resource	9607	ALLIANCE FOR HEALTHIER GENERTN
2	Resource	9609	HEAD START PROGRAM ENHANCEMENT
2	Resource	9610	MT DIABLO USD ASES
2	Resource	9612	CITY OF RICHMOND-RHEP
2	Resource	9613	CITY OF RICHMOND INDUST ARTS
2	Resource	9614	STAR GRANT

Seg No	Seg Desc	Code	Description
2	Resource	9615	ERLY INTERVEN FOR SCH SUCCESS
2	Resource	9616	CALIFORNIA EMERGING TECH FUND
2	Resource	9617	HEALTHY KIDS
2	Resource	9618	KAISER COMMUNITY BENEFIT PROG
2	Resource	9620	YMCA-JAMES MOREHOUSE PROJECT
2	Resource	9621	ROSIE THE RVTR NAT'L TRUST
2	Resource	9622	THE LAURA BUSH FOUNDATION
2	Resource	9623	RICHMOND COMMUNITY FOUNDATION
2	Resource	9624	GATEWAY TO COLLEGE
2	Resource	9625	CAL WORKS ADULT ED
2	Resource	9626	GEAR UP
2	Resource	9627	MT DIABLO COHORT ONE STOP AE
2	Resource	9630	MATH PROFESSIONAL DEVELOPMENT
2	Resource	9631	TEACHER RESIDENCY
2	Resource	9635	CHEVRON CMCI GRANT
2	Resource	9636	CHEVRON CWAI GRANT
2	Resource	9637	FAB FOUNDATION
2	Resource	9638	ACOE IMSS
2	Resource	9639	EAST BAY CONSORTION
2	Resource	9640	TARGET - LITERACY & LIBRARIES
2	Resource	9645	RHS-E.FREGGIARO SCHOLARSHP
2	Resource	9650	MUNIS ENTERPRISE RESSOUCE PROJ
2	Resource	9660	PORTOLA SCIENCE TRUST
2	Resource	9668	TUPE (COE)
2	Resource	9670	SITE SUPPLEMNTL/CONCENTRATION
2	Resource	9675	CCHS-NUTRITION NETWORK
2	Resource	9690	REDEVELOPMENT PASS THRU COUNTY
2	Resource	9740	MEASURE J
2	Resource	9741	MSR J BUILD AMERICA BONDS
2	Resource	9742	MSR J QUALIFIED SCH CONSTR BND
2	Resource	9745	MEASURE 2010-D BOND PROGRAM
2	Resource	9746	MSR 2010-D QSCB
2	Resource	9748	MEASURE E 2012
2	Resource	9790	BOND RELATED REVENUES
2	Resource	9904	LIBRARIES & BOOKS ACCOUNT
2	Resource	9907	S.H. COWELL FOUNDATION GRANT
2	Resource	9908	MICROSOFT GOV SETTLEMENT
2	Resource	9909	CALIF GRANT TCHNG CAREERS
2	Resource	9911	CRTA PROTECT FUND 1
2	Resource	9915	CARPENTERS UNION SCHOLARSHIP F
2	Resource	9920	NEIGHBORHOOD SCHOOL RESCUE FND
2	Resource	9930	CONTRA COSTA HLTH-TPP PROGRAM
2	Resource	9931	FULL SERVICE COMMUNITY SCHOOLS
2	Resource	9933	HIGH SCHOOL THEATERS

Seg No	Seg Desc	Code	Description	Short Desc
3	Object	1110	TEACHER REGULAR	TCHR REG
3	Object	1120	TEACHER TEMP EXTRA HIRE	TCHR EXTRA
3	Object	1125	TEACHER TEMP EXTRA OVERAGE	TCHR OVRGE
3	Object	1130	TEACHER SUBSTITUTES	TCHR SUBS
3	Object	1135	TEACHER SUBSTITUTES OVERAGE	TCHR SBOVG
3	Object	1140	TEACHER OVERTIME	TCHR OT
3	Object	1150	TEACHER SABBATICAL LEAVE	TCHR SAB
3	Object	1160	TEACHER STIPEND	TCHR STIP
3	Object	1210	CERTIFICATED PUPIL SUPPORT REG	CE PPL SUP
3	Object	1220	CERT PUPIL SUPPORT TEMP EXTRA	CE PPL EXT
3	Object	1230	CERT PUPIL SUPPORT SUBSTITUTES	CE PPL SUB
3	Object	1240	CERT PUPIL SUPPORT OVERTIME	CE PPL OT
3	Object	1260	CERT PUPIL SUPPORT STIPENDS	CE PPL STP
3	Object	1310	CERT SUPERVISOR & ADMIN REG	CE SUP ADM
3	Object	1320	CERT SUPV & ADM TEMP EXTRA	CE S A EXT
3	Object	1330	CERT SUPERVISOR & ADMIN SUBS	CE S A SUB
3	Object	1360	CERT SUP & ADM REG STIPEND	CE S A STP
3	Object	1910	OTHER CERTIFICATED REGULAR	CE OTHER
3	Object	1920	OTHER CERTIFICATED TEMP EXTRA	CE OTH EXT
3	Object	1930	OTHER CERTIFICATED SUBSTITUTE	CE OTH-SUB
3	Object	1940	OTHER CERTIFICATED OVERTIME	CE OTH OT
3	Object	1960	OTHER CERTIFICATED STIPEND	CE OTH STP
3	Object	2110	TEACHER AIDES REGULAR	AIDES REG
3	Object	2120	TEACHER AIDES TEMP EXTRA	AIDES EXT
3	Object	2130	TEACHER AIDES SUBSTITUTES	AIDES SUB
3	Object	2140	TEACHER AIDES OVERTIME	AIDES OT
3	Object	2210	CLASSIFIED SUPPORT REGULAR	CL SUP REG
3	Object	2220	CLASSIFIED SUPPORT TEMP EXTRA	CL SUP EXT
3	Object	2230	CLASSIFIED SUPPORT SUBSTITUTE	CL SUP SUB
3	Object	2240	CLASSIFIED SUPPORT OVERTIME	CL SUP OT
3	Object	2310	CLSF SUPERVISOR & ADM REG	CL SUP ADM
3	Object	2320	CLSF SUPERVISOR & ADM TMP XTRA	CL S A XTR
3	Object	2330	CLSF SUPERVISOR & ADM SUB	CL S A SUB
3	Object	2410	CLERICAL & TECHNICAL REGULAR	CLER REG
3	Object	2420	CLERICAL & TECH TEMP EXTRA	CLER EXTRA
3	Object	2430	CLERICAL & TECHNICAL SUB	CLER SUB
3	Object	2440	CLERICAL & TECHNICAL OVERTIME	CLER OT
3	Object	2910	OTHER CLASSIFIED REGULAR	OTH CL REG
3	Object	2920	OTHER CLASSIFIED TEMP EXTRA	OTH CL EXT
3	Object	2930	OTHER CLASSIFIED SUBSTITUTE	OTH CL SUB
3	Object	2940	OTHER CLASSIFIED OVERTIME	OTH CL OT
3	Object	2960	OTHER CLASSIFIED STIPEND	CL OTH STI
3	Object	3000	EMPLOYEE BENEFITS	BENEFITS
3	Object	3101	STRS CERTIFICATED	STRS CE
3	Object	3102	STRS CLASSIFIED	STRS CL
3	Object	3121	CASH BALANCE CERTIFICATED	CASHBAL CE
3	Object	3122	CASH BALANCE CLASSIFIED	CASHBAL CL
3	Object	3201	PERS CERTIFICATED	PERS CE

Seg No	Seg Desc	Code	Description	Short Desc
3	Object	3202	PERS CLASSIFIED	PERS CL
3	Object	3301	FICA OASDI CERTIFICATED	FICA CE
3	Object	3302	FICA OASDI CLASSIFIED	FICA CL
3	Object	3311	MEDICARE CERT	MEDI CE
3	Object	3312	MEDICARE CLASSIFIED	MEDI CL
3	Object	3321	CASH BALANCE PLAN CERTIFICATED	CASHBAL CE
3	Object	3322	CASH BALANCE PLAN CLASSIFIED	CASHBAL CL
3	Object	3401	HEALTH & WELFARE CERTIFICATED	H & W CE
3	Object	3402	HEALTH & WELFARE CLASSIFIED	H & W CL
3	Object	3501	STATE UNEMPLOYMENT INS CERT	S.U.I. CE
3	Object	3502	STATE UNEMPLOYMENT INS CLSF	S.U.I. CL
3	Object	3601	WORKERS COMPENSATION CERT	W.C. CE
3	Object	3602	WORKERS COMPENSATION CLSF	W.C. CL
3	Object	3701	RETIREE BENEFITS CERTIFICATED	RETBEN CE
3	Object	3702	RETIREE BENEFITS CLASSIFIED	RETBEN CL
3	Object	3901	OTHER BENEFITS CERTIFICATED	OTHBEN CE
3	Object	3902	OTHER BENEFITS CLASSIFIED	OTHBEN CL
3	Object	4100	APPROVED TEXT & CORE CURRIC	TEXTBOOKS
3	Object	4200	OTHER BOOKS & REFERENCE MATL	OTH BOOKS
3	Object	4300	MATERIALS AND SUPPLIES	MAT'L&SUPP
3	Object	4305	FOOD PURCHASES FOR MEETINGS	FOOD PUR
3	Object	4310	PE CLOTHES	PE CLTHS
3	Object	4320	SUBSCRIPTIONS	SUBSCRIP
3	Object	4330	SCHOOL PUBLICATION ACCOUNT	SC PUBLIC
3	Object	4350	SUPPLIES - GASOLINE	GAS SUP
3	Object	4360	SUPPLIES - TECHNOLOGY	TECH SUP
3	Object	4399	PRIOR YEAR CARRYOVER	PY CARRY
3	Object	4400	NONCAPITAL ASSETS $500-$5000	NON CAP
3	Object	4460	NONCAP ASSETS TECH $500-$5000	NONCAP TEC
3	Object	4710	FOOD SERVICE FOOD	FD 13 FOOD
3	Object	4720	FOOD SERVICE SUPPLIES	FD 13 SUPP
3	Object	5100	SUB AGREEMENT SERVICES	SUBAGMNT
3	Object	5210	IN DISTRICT MILEAGE-EMPLOYEE	MILEAGE
3	Object	5220	CONFERENCE IN STATE	CONF IN
3	Object	5225	CONFERENCE OUT OF STATE	CONF OUT
3	Object	5230	PARENT TRAVEL	PAR TRVL
3	Object	5300	DUES MEMBERSHIP	DUES MBR
3	Object	5310	ACCREDITATION	ACCREDIT
3	Object	5400	INSURANCE	INSURANCE
3	Object	5501	GAS AND ELECTRICITY	GAS & ELE
3	Object	5502	WATER	WATER
3	Object	5513	GARBAGE SEWER	GARBSEW
3	Object	5515	PEST CONTROL	PEST CTL
3	Object	5610	RENTAL	RENTAL
3	Object	5620	LEASE	LEASE
3	Object	5630	OUTSIDE REPAIR	O S REP
3	Object	5640	SERVICE REPAIR CONTRACT	SVC RP CNT
3	Object	5710	INTERPROGRAM SERVICE	INTERPGM

Seg No	Seg Desc	Code	Description	Short Desc
3	Object	5712	INTERPRGRM - POSTAGE	INTRPRG PS
3	Object	5714	INTERPRGRM - PRINTING	INTRPRGRM
3	Object	5750	INTERFUND SERVICES/FOOD SVC	INTRFD FSV
3	Object	5751	INTERFUND SERVICES	INTRFD SVC
3	Object	5752	INTERFUND-POSTAGE DISTRICT	POSTAGE
3	Object	5754	INTERFUND-PRINTING SVCS DISTRI	PRINTING
3	Object	5810	RECRUITMENT EMPLOYMENT EXP	RECR EMPLM
3	Object	5811	TB TESTING CHEST X-RAYS	TB TEST
3	Object	5812	FINGERPRINTING	FNGRPRNT
3	Object	5813	PHYSICAL EXAMS	PHYS EXAM
3	Object	5820	ELECTION EXPENSE	ELECTION
3	Object	5830	AUDIT EXPENSE	AUDIT
3	Object	5840	LICENSES FEES ASSESSMENTS	LIC FEE
3	Object	5845	ERAF TAX ASSESSMENT FEES	ERAF TAX
3	Object	5850	SOFTWARE LICENSES	SOFT LIC
3	Object	5860	CONSULTANTS REVIEWS	CONSULT
3	Object	5862	BOND FINANCE CONSULTANT	FIN CONSLT
3	Object	5870	INTEREST EXPENSE	INTEREST
3	Object	5880	TRANSPORTATION/STUDY TRIP FIEL	TRANS FT
3	Object	5882	TRANSPORTATION ATHLETICS	TRANSPORT
3	Object	5885	MEDIATION - SPECIAL EDUCATION	MEDIATION
3	Object	5890	OTHER SERVICES OPERATIONS	OTH SVC OP
3	Object	5891	RETIREE HEALTH CERT	RETHLTH CE
3	Object	5892	RETIREE HEALTH CLASS	RETHLTH CL
3	Object	5893	SELF INS OTHER CLAIMS EXPENSE	SELF INS
3	Object	5895	LEGAL FEES	LEGAL FEES
3	Object	5896	LEGAL FEES-SP ED	LGL FEE SE
3	Object	5899	CHARTER SCHOOL PAYMENTS	CHRTR PMNT
3	Object	5900	COMMUNICATIONS	COMMUNICAT
3	Object	5901	POSTAGE	POSTAGE
3	Object	6100	LAND	LAND
3	Object	6170	LAND IMPROVEMENTS	LAND IMPRV
3	Object	6190	OTHER PRE DESIGN	PRE DESIGN
3	Object	6200	BUILDING PURCHASE	BLDG PURCH
3	Object	6201	ARCHITECT OF RECORD	ARCHT RECR
3	Object	6202	BOND PROGRAM MANAGER	PRG MGR
3	Object	6203	DESIGN MANAGER	DES MGR
3	Object	6205	STATE FEES	STATE FEES
3	Object	6207	PLANNING OTHER	PLAN OTH
3	Object	6211	MAIN CONTRACTOR	MAIN CNTRC
3	Object	6214	INSPECTION	INSPECTION
3	Object	6217	CONSTRUCTION MANAGEMENT	CONST MGMT
3	Object	6219	OTHER CONSTRUCTION	OTH CONSTR
3	Object	6400	EQUIPMENT OVER $5000	EQUIP>$5K
3	Object	6460	EQUIPMENT OVER$5000-TECHNOLOGY	EQTECH>5K
3	Object	6500	EQUIPMENT REPLACEMENT	EQRP>$5K
3	Object	7130	STATE SPECIAL SCHOOLS	STSPEC SCH
3	Object	7141	TUITION TO OTHER SCHOOL DIST	TUIT OTHER

Seg No	Seg Desc	Code	Description	Short Desc
3	Object	7280	TRANSFER ILPT TO CHARTER SCHLS	TRSFCHRSCH
3	Object	7281	TRANSFERS TO DISTRICT OR CHRTR	XFRDCR
3	Object	7310	INDIRECT COSTS	INDIRECT
3	Object	7350	INDIRECT COSTS-INTERFUND	INDIRECT
3	Object	7351	INDIRECT COSTS-ADULT ED	AE INDIR
3	Object	7352	INDIRECT COSTS-CHILD DEV	CD INDIR
3	Object	7353	INDIRECT COSTS-CAFETERIA	CAFÉ INDIR
3	Object	7355	INDIRECT COSTS-CAPITAL FACIL	CAPFAC IND
3	Object	7359	INDIRECT COSTS-CHARTER SCHOOLS	CHRTR SCH
3	Object	7433	BOND REDEMPTIONS	BONDREDEMP
3	Object	7434	BOND INTEREST & OTH SVC CHGS	BOND INT
3	Object	7438	DEBT SERVICE INTEREST	DEBT INT
3	Object	7439	DEBT SERVICE PRINCIPAL	DEBT PRINC
3	Object	7611	TRANSFER TO CHILD DEVELOPMENT	CD TRSFR
3	Object	7612	TRANSFER TO SPECIAL RESERVE	SR TRSFR
3	Object	7613	TRANSFER TO STATE SCHL BLDG FD	SSBF TRSFR
3	Object	7615	TRANSFER TO DEFERRED MAINT	DM TRSFR
3	Object	7616	TRANSFER TO CAFETERIA	GF TO CAFE
3	Object	7619	OTHER INTERFUND TRANSFERS OUT	OTH TRSFR
3	Object	7699	OTHER FINANCING USES	OTHFIN USE
3	Object	8011	REVENUE LIMIT-CURRENT YEAR	REV LIMIT
3	Object	8012	ED PROTECTION ACCT ENTITLEMENT	EPA ENTTLE
3	Object	8015	CHARTER SCHL GEN PURP ENT-ST	CHRTR SCH
3	Object	8019	REVENUE LIMIT-PRIOR YEARS	RL-PY
3	Object	8021	HOMEOWNERS EXEMPTIONS	H.O. EXEMP
3	Object	8022	TIMBER YIELD TAX	TIMBER
3	Object	8029	OTHER SUBVENTIONS IN LIEU-TAXS	OTH SUBV
3	Object	8041	SECURED ROLL TAXES	SECURED
3	Object	8042	UNSECURED ROLL TAXES	UNSECURED
3	Object	8043	PRIOR YEAR TAXES	PY TAXES
3	Object	8044	SUPPLEMENTAL TAXES	SUPP TAXES
3	Object	8045	ERAF	ERAF TAX
3	Object	8046	SERAF	SERAF
3	Object	8047	COMMUNITY REDEVELOPMENT FUNDS	COM REDEV
3	Object	8048	PENALTIES INTEREST-DELINQ TAXS	PENALITIES
3	Object	8082	OTHER IN-LIEU TAXES	OTHIN-LIEU
3	Object	8091	REVENUE LIMIT TRANSFERS	RL TRSFR
3	Object	8092	PERS REDUCTION TRANSFER	PERS RED
3	Object	8096	TRANS TO CHARTER SCHLS IN LIEU	CHRT TRSFR
3	Object	8097	PROPERTY TAXES TRANSFER	PROPTX TRS
3	Object	8099	REVENUE LIMIT TRANS PRIOR YEAR	RLTRSF PY
3	Object	8110	M & O (PL 81-874)	M & O
3	Object	8181	SPECIAL ED ENTITLEMENT	SE ENTL
3	Object	8182	SPECIAL ED DISCRETIONARY GRANT	SE DISCR
3	Object	8220	CHILD NUTRITION PROGRAMS	CHLD NUTR
3	Object	8221	CHILD NUTRITION BRKFST PROGRAM	CHILD BRKF
3	Object	8222	CHILD NUTRITION SNACK PROGRAM	CHILD SNCK
3	Object	8223	CHILD NUTRITION SUPPER PROGRAM	CHILD SPPR

Seg No	Seg Desc	Code	Description	Short Desc
3	Object	8281	FEMA RECEIPTS	FEMA REC
3	Object	8285	INTERAGENCY CONTRACTS W LEAS	INTERAGEN
3	Object	8290	ALL OTHER FEDERAL REVENUE	OTHER FED
3	Object	8311	OTHER STATE APPORTIONMENTS-C Y	OTH STATE
3	Object	8319	OTHER STATE APPORTIONMENTS-P Y	OTHSTATEPY
3	Object	8425	YRS INCENTIVE	YRRND INC
3	Object	8434	K-3 CLASS SIZE REDUCTION	K3 CSR
3	Object	8435	GR 9 CLASS SIZE REDUCTION	GR 9 CSR
3	Object	8480	CHARTER SCH CATEGORICAL BLCK	CHRT BLK
3	Object	8520	CHILD NUTRITION-STATE	CHILD NUTR
3	Object	8521	CHILD NUTRITION STATE BRKFST	NUTR BRKF
3	Object	8530	CHILD DEV OPPORTUNITIES	CHILDOPPO
3	Object	8540	DEFERRED MAINTENANCE	DEF MTCE
3	Object	8545	SCHOOL FACILITIES APPORTMENT	SCH FAC
3	Object	8550	MANDATED COST REIMBURSEMENTS	MANDATED
3	Object	8560	STATE LOTTERY REVENUE	LOTTERY
3	Object	8571	VOTER INDEBT LEVY HOMEOWN EXMP	VOTER HO
3	Object	8572	VOTED INDEBTEDNESS LEVIES	VOTER LEV
3	Object	8587	PASS THRU REVENUE FROM STATE	PASS THRU
3	Object	8590	ALL OTHER STATE REVENUE	ALL OTH ST
3	Object	8611	VOTED INDEBTEDNESS LEVIES SEC	LEVIES SEC
3	Object	8612	VOTED INDEBTEDNESS LEVIES UNSE	LEVIES UNS
3	Object	8613	VOTED INDEBTEDNESS LEVIES PY	LEVIES PY
3	Object	8614	VOTED INDEBTEDNESS LEVIES SUPP	LEVIES SUP
3	Object	8619	OTHER INTERFUND TRANSFERS IN	NTRF TRSFR
3	Object	8621	PARCEL TAXES	PARCEL TAX
3	Object	8622	MAINT.RECREAT.ASSESSMENT DIST	MRAD
3	Object	8625	COMM RDA NOT SUBJ TO RL	COMM RDA
3	Object	8631	SALES OF EQUIPMENT & SUPPLIES	EQUIPSALE
3	Object	8634	FOOD SERVICE SALES	FOOD SVC
3	Object	8639	OTHER SALES	OTH SALES
3	Object	8650	LEASES & RENTALS REVENUE	LEASE RENT
3	Object	8660	INTEREST	INTEREST
3	Object	8662	NET INC (DEC) FAIR VALUE	NET FV
3	Object	8671	ADULT ED FEES	AE FEES
3	Object	8672	NONRESIDENT STUDENT FEES	NONRES FEE
3	Object	8673	CHILD DEVELOPMENT PARENT FEES	CD PARENT
3	Object	8674	IN DISTRICT PREMIUMS CONTRIB	INDISTPREM
3	Object	8675	TRANSPORTATION FEES	TRANS FEE
3	Object	8677	INTERAGENCY SERVICES BTW LEAS	INTER SVC
3	Object	8681	DEVELOPER FEES MITIGATION	DEVELFEE
3	Object	8689	OTHER FEES & CONTRACTS	OTH FEE
3	Object	8697	PASS THROUGH REV LOCAL SOURCE	PASSTHRU
3	Object	8699	ALL OTHER LOCAL REVENUE	OTH LOCAL
3	Object	8710	TUITION	TUITION
3	Object	8780	CHARTER SCH PILOT	CHRT PILOT
3	Object	8911	TO CHILD DEV FROM GF	CHDEV
3	Object	8912	TO SPECIAL RESERVE FR GF	SR FM GF

Seg No	Seg Desc	Code	Description	Short Desc
3	Object	8913	TO STATE SCHL BLDG FR ALL OTHR	STATE SCH
3	Object	8914	TO GF FROM BOND INT RED	BONDTOGF
3	Object	8915	TO DEF MAINT FROM GF BLDG SPRS	TO DM
3	Object	8916	TO CAFETERIA FUND FROM GF	TO CAFÉ
3	Object	8919	OTHER TRANSFERS IN	OTHE TRSFR
3	Object	8931	EMERGENCY APPORTIONMENTS	EMERG
3	Object	8951	BOND PROCEEDS	BOND PRO
3	Object	8953	SALE OF LAND & BUILDINGS	SALEOFLAND
3	Object	8961	COUNTY SCHOOL BUILDING AID	CTYSCH
3	Object	8965	TRANSFER FR LAPSED DISTRICTS	LAPSED
3	Object	8971	CERTIFICATES OF PARTICIPATION	COPS
3	Object	8972	CAPITAL LEASE PROCEEDS	CAP LEASE
3	Object	8973	LEASE REVENUE BOND PROCEEDS	LEASE REV
3	Object	8979	OTHER FINANCING SOURCES	OTHFIN SRC
3	Object	8980	CONTRIBUTIONS-UNRESTRICTED	CONTRUNR
3	Object	8990	CONTRIBUTIONS-RESTRICTED	CONTRRES
3	Object	8995	CAT ED BLOCK GRANT TRANSFERS	BLOCKGRNT
3	Object	8997	TRANSFERS OF RESTR BALANCES	RESTR TRSF
3	Object	8998	SECTION 12.40 TRANSFER	SECT 12.40
3	Object	9110	CASH IN COUNTY TREASURY	CASH
3	Object	9120	CASH IN BANK	CASHINBANK
3	Object	9130	REVOLVING CASH FUND	REV CASH
3	Object	9135	CASH WITH FISCAL AGENT	CASHFISAG
3	Object	9140	CASH COLLECTIONS AWAIT DEPOSIT	CASHCOLL
3	Object	9150	INVESTMENTS-LAIF	INV LAIF
3	Object	9155	INVESTMENTS-OTHER	INV OTHER
3	Object	9200	ACCOUNTS RECEIVABLE	ACCT REC
3	Object	9205	NOTES RECEIVABLE	NOTES REC
3	Object	9290	DUE FROM GRANTOR GOVERNMENTS	DUE FM GRT
3	Object	9310	DUE FROM GENERAL FUND	DUEFMGF
3	Object	9311	DUE FROM ADULT ED FUND	DUEFRAE
3	Object	9312	DUE FROM CHILD DEVELOPMENT FD	DUEFRCD
3	Object	9313	DUE FROM CAFE FUND	DUEFRCAFE
3	Object	9315	DUE FROM BUILDING FUND	DUEFRBLDG
3	Object	9316	DUE FROM CAPITAL FACILITIES FD	DUEFMCAP
3	Object	9318	DUE FROM SELF INSURANCE FUND	DUEFMSELF
3	Object	9319	DUE FROM OTHER FUNDS	DUEFMOTH
3	Object	9320	STORES PURCHASES	STORESPUR
3	Object	9321	STORES WITHDRAWLS	STORESWITH
3	Object	9322	STORES FOOD INVENTORY	STORESFD
3	Object	9323	SURPLUS IN PROCESS	SURPLUS
3	Object	9324	PRINT SHOP	PRINT SHOP
3	Object	9325	FURNITURE WAREHOUSE PURCHASE	FURN WHSE
3	Object	9326	FURNITURE WAREHOUSE WITHDRAWAL	FURNWHSEDR
3	Object	9327	MACHINE REPAIR PURCHASES	MACHREPPUR
3	Object	9328	MACHINE REPAIR WITHDRAWAL	MACHREPWD
3	Object	9329	PRINT SHOP WITHDRAW	PRINT W/D
3	Object	9330	PREPAID EXPENSES	PREPAIDEXP

Seg No	Seg Desc	Code	Description	Short Desc
3	Object	9340	ADVANCE ON TAXES	ADV ON TAX
3	Object	9410	LAND	LAND
3	Object	9420	SITE IMPROVEMENTS	SITE IMPR
3	Object	9425	ACCUM DEPR SITE IMPROVEMENTS	ACCUMDEPR
3	Object	9430	BUILDINGS	BUILDINGS
3	Object	9435	ACCUM DEPR - BUILDINGS	ACCUMDEPR
3	Object	9440	EQUIPMENT	EQUIPMENT
3	Object	9445	ACCUM DEPR - EQUIPMENT	ACCUMDEPR
3	Object	9450	WORK IN PROGRESS	WORKINPR0G
3	Object	9500	ACCOUNTS PAYABLE	ACCTS PAY
3	Object	9502	ACCRUED TAX	ACCRD TAX
3	Object	9510	ACCOUNTS PAYABLE	ACCTS PAY
3	Object	9513	A P TENANT SECURITY DEPOSIT	A PTENTANT
3	Object	9514	VENDOR TAX LEVIES	VNDR TAX
3	Object	9519	OTHER CURRENT LIABILITIES	CUR LIAB
3	Object	9520	TAX REVENUE ANTICIPATION NOTES	TAXREV ANT
3	Object	9531	FICA EMPLOYER & EMPLOYEE	FICA ER/EE
3	Object	9532	MEDICARE EMPLOYER & EMPLOYEE	MEDI ER/EE
3	Object	9533	WORKERS COMP EMPLOYER/EMPLOYEE	WORKERCOMP
3	Object	9534	STATE UNEMPLOY INS ER & EE	S.U.I.
3	Object	9535	STRS EMPLOYER & EMPLOYEE	STRS ER/EE
3	Object	9536	PERS EMPLOYER & EMPLOYEE	PERS ER/EE
3	Object	9538	TAX SHELTER ANNUITIES ER & EE	TSA ER/EE
3	Object	9539	HEALTH INSURANCE ER & EE	HEALTH INS
3	Object	9540	HLTH INSURANCE RETIREE-HARDCAP	HLTH RET
3	Object	9541	HLTH INSURANCE RETIREE-FIXED	HLTH RET
3	Object	9546	VISION INSURANCE ER & EE	VISION INS
3	Object	9547	DENTAL INSURANCE ER & EE	DENTAL INS
3	Object	9550	DEFERRED PAY	DEF PAY
3	Object	9551	FICA EMPLOYEE	FICA EE
3	Object	9552	MEDICARE EMPLOYEE	MEDI EE
3	Object	9553	FEDERAL WITHHOLDING EMPLOYEE	FED W H
3	Object	9554	CA WITHHOLDING TAX EMPLOYEE	STAT W H
3	Object	9555	STRS EMPLOYEE	STRS EE
3	Object	9556	PERS EMPLOYEE	PERS EE
3	Object	9557	SDI EMPLOYEE	SDI EE
3	Object	9558	TAX SHELTER ANNUITIES EMPLOYEE	TSA EE
3	Object	9559	HEALTH INSURANCE EMPLOYEE	HEALTH EE
3	Object	9560	OTHER INSURANCE	OTH INSUR
3	Object	9561	EMPLOYEE ORGANIZATION DUES	DUES EE
3	Object	9562	CREDIT UNION	CREDIT UN
3	Object	9563	CHARITABLE CONTRIBUTIONS	CHARIT EE
3	Object	9564	COURT MANDATED	COURT MND
3	Object	9565	OTHER DEDUCTIONS	OTH DEDUCT
3	Object	9566	VISION INSURANCE EMPLOYEE	VISION EE
3	Object	9567	DENTAL INSURANCE EMPLOYEE	DENTAL EE
3	Object	9568	COBRA MEDICAL	COBRA MED
3	Object	9569	COBRA DENTAL	COBRA DEN

Seg No	Seg Desc	Code	Description	Short Desc
3	Object	9570	CONTRACT RETENTION	CONTR RET
3	Object	9571	COBRA VISION	COBRA VIS
3	Object	9572	3% FED W H 1099 VENDORS	3% FED W H
3	Object	9590	DUE TO GRANTOR GOVERNMENTS	DUE TO GR
3	Object	9610	DUE TO GENERAL FUND	DUE TO GF
3	Object	9611	DUE TO ADULT ED FUND	DUE TO AE
3	Object	9612	DUE TO CHILD DEVELOPMENT FUND	DUE TO CD
3	Object	9613	DUE TO CAFE FUND	DUE TO FS
3	Object	9615	DUE TO BUILDING FUND	DUETOBLDG
3	Object	9616	DUE TO CAPITAL FACILITIES FD	DUETOCAP
3	Object	9618	DUE TO SELF INSURANCE FUND	DUETOSELF
3	Object	9619	DUE TO OTHER FUNDS	DUETOOTH
3	Object	9620	DUE TO OTHER AGENCIES	DUETOAGEN
3	Object	9650	DEFERRED REVENUE	DEF REV
3	Object	9661	GO BOND PAYABLE	GOBONDPAY
3	Object	9665	COMPENSATED ABSENCES PAYABLE	COMP ABS
3	Object	9666	CERT. OF PARTICIPATION PAYABLE	COP PAYBLE
3	Object	9669	OTHER GEN LONG TERM DEBT	OTH GLTD
3	Object	9711	REVOLVING CASH	REV CASH
3	Object	9712	STORES	STORES
3	Object	9713	PREPAID EXPENSES	PREPAIDEXP
3	Object	9719	NONSPENDABLE ASSETS	NONSPASSET
3	Object	9720	FB RESERVE FOR ENCUMBRANCES	FB RES ENC
3	Object	9740	RESTRICTED BALANCE	RESTR BAL
3	Object	9750	STABILIZATION ARRANGEMENTS	STABLIZTN
3	Object	9760	OTHER COMMITMENTS	OTH COMMT
3	Object	9770	DESIGNATED FOR ECONOMIC UNCERT	DES ECON
3	Object	9780	OTHER ASSIGNMENTS	OTH ASSGN
3	Object	9789	RESERVE FOR ECONOMIC UNCERT	ECONUNCERT
3	Object	9790	UNAPPROPRIATED FUND BALANCE	UNAPPR FB
3	Object	9791	BEGINNING FUND BALANCE	BEG BAL
3	Object	9793	AUDIT ADJUSTMENTS	AUDIT ADJ
3	Object	9795	OTHER RESTATEMENTS	OTHRESTATE
3	Object	9810	ESTIMATED REV CONTROL	EST REV
3	Object	9820	APPROPRIATIONS	APPRO
3	Object	9830	ENCUMBRANCES	ENCUMBRANC
3	Object	9831	ENCUM-ALL OTHR	ENCUM-ALL
3	Object	9835	BUD FB-UNRESER	BUD FB-UNR
3	Object	9840	REVENUE CONTROL	REV CNTRL
3	Object	9850	EXPENDITURE CONTROL	EXP CNTRL

Seg No	Seg Desc	Code	Description
4	Site	000	UNDISTRIBUTED
4	Site	100	CENTRAL K-8
4	Site	104	BAYVIEW
4	Site	105	CHAVEZ
4	Site	108	CAMERON
4	Site	109	CASTRO
4	Site	110	COLLINS
4	Site	112	CORONADO
4	Site	115	DOVER
4	Site	116	DOWNER
4	Site	117	ELLERHORST
4	Site	120	EL SOBRANTE
4	Site	122	HIGHLAND
4	Site	123	FAIRMONT
4	Site	124	FORD
4	Site	125	GRANT
4	Site	126	LUPINE HILLS
4	Site	127	HARDING
4	Site	128	HANNA RANCH
4	Site	130	KENSINGTON
4	Site	131	TRANS LEARNING CENTER
4	Site	132	KING
4	Site	133	Harmon Knolls
4	Site	134	LAKE
4	Site	135	LINCOLN
4	Site	137	MADERA
4	Site	139	MIRA VISTA
4	Site	140	MONTALVIN
4	Site	142	MURPHY
4	Site	143	DUAL IMMERSION-MANDARIN K-6
4	Site	144	NYSTROM
4	Site	145	OLINDA
4	Site	146	OHLONE
4	Site	147	PERES
4	Site	150	RIVERSIDE
4	Site	152	SEAVIEW
4	Site	154	SHANNON
4	Site	155	SHELDON
4	Site	157	STEGE
4	Site	158	STEWART
4	Site	159	TARA HILLS
4	Site	160	VALLEY VIEW
4	Site	162	VERDE
4	Site	163	VISTA HILLS
4	Site	164	WASHINGTON
4	Site	165	WILSON
4	Site	170	ELEMENTARY HOME INSTRUCTN
4	Site	180	WEST HERCULES ELEMENTARY

Seg No	Seg Desc	Code	Description
4	Site	191	HARBOUR WAY COM DAY
4	Site	200	CENTRAL 7-8
4	Site	202	ADAMS MIDDLE
4	Site	206	CRESPI JR HIGH
4	Site	208	DEJEAN MIDDLE
4	Site	210	HELMS MIDDLE
4	Site	211	HERCULES MIDDLE
4	Site	212	PINOLE JR HIGH
4	Site	214	KOREMATSU MIDDLE
4	Site	300	GRADUATION CENTRAL 9-12
4	Site	352	DE ANZA HIGH
4	Site	353	DE ANZA HIGH THEATER
4	Site	354	EL CERRITO HIGH
4	Site	355	EL CERRITO HIGH THEATER
4	Site	358	GREENWOOD ACADEMY
4	Site	360	KENNEDY HIGH
4	Site	362	PINOLE VALLEY HIGH
4	Site	363	PINOLE VALLEY HIGH THEATER
4	Site	364	RICHMOND HIGH
4	Site	365	RHS Theater
4	Site	369	MID COLLEGE HIGH
4	Site	370	TRANSITION CONTRA COSTA COL
4	Site	373	IND STUDY VISTA HIGH
4	Site	374	NORTH CAMPUS
4	Site	376	HERCULES SR HIGH
4	Site	381	SECONDARY CDS AT GOMPERS
4	Site	408	SERRA ADULT ED
4	Site	410	ALVARADO ADULT ED
4	Site	512	RICHMOND COLLEGE PREP CHARTER
4	Site	514	BENITO JUAREZ ELEMENTARY
4	Site	517	MAKING WAVES CHARTER SCHOOL
4	Site	519	CALIBER CHARTER SCHOOL
4	Site	520	INVICTUS ACADEMY RICHMOND
4	Site	522	VOICES COLLEGE-BOUND LANGUAGE
4	Site	531	LEADERSHIP HIGH SCHOOL
4	Site	540	RICHMOND CHARTER ACADEMY
4	Site	541	JOHN HENRY CHARTER SCHOOL
4	Site	542	INVICTUS CHARTER
4	Site	544	NYSTROM CMMUNITY PROJECT
4	Site	555	SUB SICK PAY- CERT/CLSS
4	Site	556	ON LEAVE WITHOUT PAY
4	Site	602	HOMELESS NEGLECTED PROGRAMS
4	Site	603	EXECUTIVE ADMIN SUPT OFFICE
4	Site	605	INSTRUCTIONAL SUPPORT
4	Site	606	FISCALSERVICES CENTRAL SUPPORT
4	Site	609	TITLE I ASSISTANCE TO SCHOOLS
4	Site	610	TITLE I - HOMELESS
4	Site	611	TITLE I - NEGLECTED

Seg No	Seg Desc	Code	Description
4	Site	612	MAINTENANCE DISTRICTWIDE
4	Site	613	GROUNDS DISTRICTWIDE
4	Site	614	CUSTODIAL DISTRICTWIDE
4	Site	615	OPERATIONAL SUPPT SRVS CENTRAL
4	Site	616	MAINTENANCE OPERATIONS-CENTRAL
4	Site	617	ELECTRONICS
4	Site	618	COMMUNICATIONS PUBLIC INFORMAT
4	Site	619	TITLE IX DEPARTMENT
4	Site	620	SPECIAL ED INFANTS & PRESCHOOL
4	Site	621	ALTERNATIVE ED - CENTRAL
4	Site	622	SPECIAL EDUCATION - CENTRAL
4	Site	623	SP ED - LOW INCIDENCE INFANT
4	Site	624	MULTILINGUAL/MULTICULTURAL
4	Site	625	COMMUNITY ENGAGEMENT
4	Site	626	SECTION 504
4	Site	627	TITLE II-NATIONAL BOARDS
4	Site	629	TITLE I - CAPITAL EXPENDITURES
4	Site	630	LIBRARY - DISTRICTWIDE
4	Site	633	TITLE I - SUPPLEMENTAL SERVICE
4	Site	635	STATE FEDERAL-CENTRAL RESTRICT
4	Site	636	INTERNATIONAL EXCHANGE PRG
4	Site	637	RSRCH/ACCTBLTY/ASSMNT/DATA
4	Site	638	TEACHING,LEARNING & LEADING
4	Site	639	AFTER SCHOOL - CENTRAL
4	Site	640	EDUCATIONAL SERVICS-ASSOC SUPT
4	Site	641	INSTRUCTIONAL TECH - CENTRAL
4	Site	642	SCHOOL & DISTRICT SAFETY
4	Site	643	ED SERVCS-ELEM SEC-ASSOC SUPT
4	Site	644	SECONDARY SCHOOLS NETWORK
4	Site	645	ELEMENTARY SCHOOLS NETWORK II
4	Site	646	ELEMENTARY SCHOOLS NETWORK I
4	Site	647	COLLEGE & CAREER
4	Site	648	CURRICULUM INSTRUCTION-CENTRAL
4	Site	649	CURRICULUM INSTRUCTION-COORD#1
4	Site	650	CHARTERS OVERSIGHT
4	Site	651	CENTRAL KITCHEN - FUND 13
4	Site	652	ADMIN-FOOD SERVICES FUND 13
4	Site	653	CHILD DEVELOP-ALL PRGS FD 12
4	Site	655	FACILITY MOVES
4	Site	656	WASC CPM-CENTRAL COSTS
4	Site	657	CO-CURRICULAR ACTIVITIES-CTRL
4	Site	658	HARMON KNOLLS CENTER
4	Site	659	HEALTH - CENTRAL
4	Site	660	ATHLETICS - CENTRAL
4	Site	661	VISUAL&PERFORMING ARTS CENTRAL
4	Site	667	DIRECTOR - FACILITIES
4	Site	669	FACILIT-PLANG ENGINEERING-OFFC
4	Site	670	DIRECTOR - BOND PROGRAM

Seg No	Seg Desc	Code	Description
4	Site	674	FISCAL CENTRAL RESERVE
4	Site	675	DATA ACCOUNTABILITY SIS
4	Site	677	FISCAL SERVICES-CENTRAL OFFICE
4	Site	678	FACILITIES USE
4	Site	679	HR CERT/CLASS ALL STAFF DEV
4	Site	680	HUMAN RESOURCES-CLASS CERT OFF
4	Site	682	HUMAN RESOURCES-STAFF REL NEG
4	Site	683	WAREHOUSE - FUND 13 CHILD NUTR
4	Site	684	GENSRV WH PRTSHP INV EQUIP REP
4	Site	686	TECHNOLOGY - OPERATIONAL
4	Site	687	VEHICLE MAINTENANCE
4	Site	689	RISK MANAGEMENT
4	Site	690	DISASTER/SAFETY PREPAREDNESS
4	Site	691	SUMMER EXTENDED LEARNING
4	Site	692	STUDENT SERVICES
4	Site	693	INTERNATIONAL EXCHANGE PRGM
4	Site	699	NON PUBLIC CENTRAL
4	Site	702	SALESIAN HIGH
4	Site	703	EL SOBRANTE CHRISTIAN SCHOOL
4	Site	704	UNIVERSAL MERCY
4	Site	705	ST CORNELIUS SCHOOL
4	Site	706	ST PAUL SCHOOL
4	Site	707	ST DAVID SCHOOL
4	Site	708	ST JEROME SCHOOL
4	Site	709	ST JOHN SCHOOL
4	Site	710	ST JOSEPH SCHOOL
4	Site	711	NEW DIRECTION CHRISTIAN ACDMY
4	Site	712	BETHEL CHRISTIAN ACADEMY
4	Site	718	CRESTMONT SCHOOL
4	Site	722	TEHIYAH DAY
4	Site	723	PROSPECT SIERRA SCHOOL
4	Site	725	CALVARY CHRISTIAN ACADEMY
4	Site	727	LA CHEIM
4	Site	728	A BETTER CHANCE
4	Site	729	MONTESSORI FAMILY SCHOOL
4	Site	730	SENECA CENTER-CATALYST ACADEMY
4	Site	738	EAST BAY WALDORF SCHOOL
4	Site	758	WM BROWN ACADAMY
4	Site	922	MENTAL HEALTH SVCS SPEC ED
4	Site	999	PAYROLL CLEARING ACCOUNT UNRES

Seg No	Seg Desc	Code	Description
5	Goal	0000	UNDISTRIBUTED
5	Goal	0001	GENERAL EDUCATION PRE-K
5	Goal	1110	REGULAR EDUCATION
5	Goal	1120	VISUAL AND PERFORMING ARTS
5	Goal	1130	MUSIC
5	Goal	1140	LARGE ELEMENTARY SCHOOL REG ED
5	Goal	1150	SAC WASC
5	Goal	1160	RADIO STATION
5	Goal	1170	SCIENCE
5	Goal	1180	JROTC
5	Goal	1190	GATE
5	Goal	1200	READ 180
5	Goal	1400	BTSA
5	Goal	1420	InHouse PD
5	Goal	1430	PAR/TSAP
5	Goal	1850	SABBATICAL
5	Goal	1900	TEACHER RELEASE
5	Goal	3100	ALTERNATIVE SCHOOLS
5	Goal	3200	CONTINUATION SCHOOLS
5	Goal	3240	CONTINUATION SCHOOL-GATEWAY
5	Goal	3300	INDEPENDENT STUDY CENTERS
5	Goal	3550	COMMUNITY DAY SCHOOLS
5	Goal	3800	VOCATIONAL EDUCATION
5	Goal	4110	REGULAR ADULT EDUCATION
5	Goal	4630	ADULT VOCATIONAL EDUCATION
5	Goal	4760	BILINGUAL
5	Goal	5001	SPECIAL EDUCATION UNSPECIFIED
5	Goal	5060	REGIONALIZED PROG SPECIALISTS
5	Goal	5710	SPECIAL EDUCATION - INFANTS
5	Goal	5730	SPECIAL ED- PRESCHOOL STUDENTS
5	Goal	5750	SPECIAL EDUCATION SEV DISABLED
5	Goal	5770	SPECIAL EDUCATION - NON SEV
5	Goal	7110	NON AGENCY EDUCATIONAL
5	Goal	7150	NONAGENCY - OTHER
5	Goal	8100	COMMUNITY SERVICES

Seg No	Seg Desc	Code	Description
6	Function	0000	UNDISTRIBUTED
6	Function	1000	INSTRUCTION
6	Function	1020	RESPONSE TO INTERVENTION
6	Function	1110	SPECIAL ED-SEPARATE CLASSES
6	Function	1120	SPECIAL EDUC RESC SPEC INSTR
6	Function	1130	SPECIAL ED SUPP AIDES & SERV
6	Function	1180	SPECIAL EDUC NPA SCHOOLS
6	Function	1181	SPECIAL EDUC NPA SCHLNON LCI
6	Function	1182	SPECIAL EDUC NPA SCHL LCI
6	Function	1183	SPECIAL EDUCATION MEDIATION
6	Function	1190	SPECIAL EDUC OTHER SPEC INSTR
6	Function	2100	SUPERVISION OF INSTRUCTION
6	Function	2110	INSTRUCTIONAL SUPERVISION
6	Function	2120	INSTRUCTIONAL RESEARCH
6	Function	2130	CURRICULUM DEVELOPMENT
6	Function	2140	IN-HOUSE INSTR STAFF DEV
6	Function	2180	INSTR SUPPORT SCHOOL FAMILIES
6	Function	2190	INSTR SUPPORT LITERACY
6	Function	2420	INSTR LIBRARY MEDIA & TECH
6	Function	2490	OTHER INSTR RESOURCES
6	Function	2495	PARENT PARTICIPATION
6	Function	2700	SCHOOL ADMINISTRATION
6	Function	3110	GUIDANCE & COUNSELING SERVICES
6	Function	3120	PSYCHOLOGICAL SERVICES
6	Function	3130	ATTENDANCE & SOCIAL WORK SVCS
6	Function	3140	HEALTH SERVICES
6	Function	3150	SPEECH & AUDIOLOGY SERVICES
6	Function	3160	PUPIL TESTING SERVICES
6	Function	3170	WORK EXPERIENCE
6	Function	3180	WORK EXPERIENCE(BI-TECH 3170)
6	Function	3600	PUPIL TRANSPORTATION
6	Function	3700	FOOD SERVICES
6	Function	3701	INTERDEPARTMENTAL CATERING
6	Function	3900	OTHER PUPIL SERVICES
6	Function	4000	ANCILLARY SERVICES
6	Function	4100	SCHOOL SPONSORED CO-CURRICULAR
6	Function	4200	SCHOOL SPONSORED ATHLETICS
6	Function	4900	OTHER ANCILLARY SERVICES
6	Function	5000	COMMUNITY SERVICES
6	Function	5100	OMBUDSMAN
6	Function	5400	CIVIC SERVICES
6	Function	6000	ENTERPRISE (SELF-INS RET BENE)
6	Function	7100	BOARD & SUPERINTENDENT
6	Function	7110	BOARD OF EDUCATION TRUSTEE
6	Function	7120	STAFF RELATIONS & NEGOTIATIANS
6	Function	7130	LEGAL
6	Function	7150	SUPERINTENDENT
6	Function	7180	COMMUNICATIONS DEPARTMENT

Seg No	Seg Desc	Code	Description
6	Function	7190	EXTERNAL FINANCIAL AUDIT
6	Function	7200	OTHER GENERAL ADMINISTRATION
6	Function	7210	GENERAL ADMIN COST TRANSFERS
6	Function	7300	FISCAL SERVICES
6	Function	7310	BUDGETING
6	Function	7330	ACCOUNTING
6	Function	7340	PAYROLL
6	Function	7370	INTERNAL AUDITING
6	Function	7400	PERSONNEL HUMAN RESOURCES
6	Function	7410	STAFF DEVELOPMENT CLASSIFIED
6	Function	7420	RECRUITMENT CERTIFICATED
6	Function	7450	RETIREMENT DINNER
6	Function	7480	LOSS PREVENTION
6	Function	7490	OTHER PERSONNEL
6	Function	7500	CENTRAL SUPPORT
6	Function	7510	PLANNING RESEARCH DEV & EVAL
6	Function	7520	OFFICE EQUIPMENT MAINTENANCE
6	Function	7521	EQUIPMENT INVENTORY ADJUSTMENT
6	Function	7530	PURCHASING
6	Function	7540	WAREHOUSING & DISTRIBUTION
6	Function	7541	WAREHOUSE INVENTORY ADJUSTMENT
6	Function	7550	PRINTING OFFICE SERVICES
6	Function	7551	PRINTING INVENTORY ADJUSTMENT
6	Function	7600	OPERATIONAL SUPPORT
6	Function	7700	DATA PROCESSING SERVICES
6	Function	7730	TYLER MUNIS IMPLEMENTATION
6	Function	7750	TYLER MUNIS IMPLEMENT FRM BOND
6	Function	7770	E-RATE DATA PROCESSING
6	Function	8100	PLANT MAINTENANCE & OPERATIONS
6	Function	8110	MAINTENANCE
6	Function	8190	MAINTENANCE & OPERATIONS ADMIN
6	Function	8200	OPERATIONS
6	Function	8250	OPERATIONS GROUNDS
6	Function	8260	OPERATIONS CUSTODIAL
6	Function	8270	OPERATIONS UTILITIES
6	Function	8280	OPERATIONS VEHICLE
6	Function	8300	SECURITY - POLICE SERVICES
6	Function	8310	SECURITY - SITE SUPERVISION
6	Function	8311	SECURITY - DISASTER/SAFETY
6	Function	8313	SECURITY - FALSE ALARMS
6	Function	8400	DM CENTRAL CONTROL ACCT
6	Function	8500	FAC ACQUISITION AND CONSTR
6	Function	8520	HAZARDOUS MATLS ABATEMENT
6	Function	8530	TECHNOLOGY
6	Function	8590	GENERAL CONDITION REIMBURSABLE
6	Function	8700	FACILITIES RENTAL AND LEASES
6	Function	9100	DEBT SERVICE
6	Function	9200	TRANSFER BETWEEN AGENCIES

Seg No	Seg Desc	Code	Description
6	Function	9300	INTERFUND TRANSFERS

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Seg No	Seg Desc	Code	Description
7	Manager	000000	DEFAULT MGR CODE
7	Manager	100100	EXECUTIVE ADMINISTRATION
7	Manager	200100	ED SERV-ELEM SEC SCHOOL SITE
7	Manager	200110	EXD RHS PINOLE FAMILY
7	Manager	200111	VP-PE COORDINATOR
7	Manager	200120	EXD DE ANZA HERC EL CER FAMILY
7	Manager	200130	EXD KHS FAMILY
7	Manager	200140	ADULT ED (FUND 11)- ALT ED
7	Manager	200141	VP-MUSIC COORDINATOR
7	Manager	200150	DIR CURRICULUM INSTRUCTION
7	Manager	200151	CURR INST COORD #1
7	Manager	200157	COORDINATOR YOUTH DEVELOPMENT
7	Manager	200158	FULL SERVICE COMMUNITY SCHOOLS
7	Manager	200159	INDEPENDENT STUDY-CYBER HIGH
7	Manager	200160	DIR VOC ED TRANSITION
7	Manager	200170	COMMUNITY ENGAGEMENT
7	Manager	200180	AFTER SCHOOL PROGRAM
7	Manager	200190	TITLE IX EDU EQUITY
7	Manager	300100	MATH DEPARTMENT
7	Manager	300105	LCAP SITE ALLOCATIONS
7	Manager	300110	ENGLISH LANGUAGE LEARNERS #1
7	Manager	300111	ENGLISH LANGUAGE LEARNERS #2
7	Manager	300112	SMMR EXT,LL,CPA,ROP
7	Manager	300113	FED STATE COORD #1
7	Manager	300114	FED STATE COORD #2
7	Manager	300115	BTSA
7	Manager	300116	LCAP PROFESSIONAL DEVELOPMENT
7	Manager	300117	COLLEGE & CAREER
7	Manager	300120	STATE FEDERAL OTHER
7	Manager	300130	NON-PUBLIC PRE-SCHOOL PROGRAM
7	Manager	300131	LCAP VAPA/HIGH PERF PROG
7	Manager	300140	AFTER SCHOOL INTERVENTION PROG
7	Manager	300150	NOT USED
7	Manager	300160	LCAP OUT OF SCHOOL TIME/SUMMER
7	Manager	400100	OPERATIONS SUPPORT SERV
7	Manager	400110	EXD M & O DISTRICT WIDE
7	Manager	400115	MAINTENANCE DISTRICT WIDE
7	Manager	400120	CUSTODIAL DISTRICT WIDE
7	Manager	400125	GROUNDS DISTRICT WIDE
7	Manager	400130	FACILITIES-ENGINEER OFFICE
7	Manager	400140	FOOD SERVICE FUND 13
7	Manager	400150	MOVE TO 800100
7	Manager	400160	FACILITIES - DIRECTOR
7	Manager	500100	HUMAN RESOURCES
7	Manager	500110	HR DIR CERT STAFF DEVELOP
7	Manager	600100	BUSINESS FISCAL SERVICES
7	Manager	600110	EXEC DIR BUDGET ACCOUNTING
7	Manager	600120	BOND SR DIR BOND FUND

Seg No	Seg Desc	Code	Description
7	Manager	600130	DIRECTOR OF BUSINESS SERVICES
7	Manager	600140	DIRECTOR GENERAL SERVICES
7	Manager	600150	LIBRARY SERVICES
7	Manager	600160	DATA & ASSESSMENT
7	Manager	600170	FOOD SERVICE FUND 13
7	Manager	700099	LCAP PSYCH & SPECIAL SVCS
7	Manager	700100	SPECIAL EDUCATION PROGRAMS
7	Manager	700110	SPECIAL EDUCATION PROGRAMS
7	Manager	700120	SPECIAL EDUCATION FEDERAL PROG
7	Manager	700130	SPECIAL ED TRANSITION
7	Manager	800100	TECHNOLOGY
7	Manager	900100	COMMUNICATIONS

Seg No	Seg Desc	Code	Description
8	Project Year	0	PROJECT YEAR 0
8	Project Year	1	PROJECT YEAR 1
8	Project Year	2	PROJECT YEAR 2
8	Project Year	3	PROJECT YEAR 3
8	Project Year	4	PROJECT YEAR 4
8	Project Year	5	PROJECT YEAR 5
8	Project Year	6	PROJECT YEAR 6
8	Project Year	7	PROJECT YEAR 7
8	Project Year	8	PROJECT YEAR 8
8	Project Year	9	PROJECT YEAR 9

Seg No	Seg Desc	Code	Description
9	Program	0000	UNDISTRIBUTED
9	Program	0001	PROGRAM 1
9	Program	0002	PROGRAM 2
9	Program	0003	PROGRAM 3
9	Program	0004	PROGRAM 4
9	Program	0005	PROGRAM 5
9	Program	0006	PROGRAM 6
9	Program	0007	PROGRAM 7
9	Program	0008	PROGRAM 8
9	Program	0009	PROGRAM 9
9	Program	0010	PROGRAM 10
9	Program	0011	PROGRAM 11
9	Program	0012	PROGRAM 12
9	Program	0013	PROGRAM 13
9	Program	0099	PG&E POWERSAVE INCENTIVE
9	Program	0100	21ST CENTRY 2 BASE
9	Program	0101	21ST CENTURY-BASE A
9	Program	0102	21ST CENTURY-BASE B
9	Program	0110	21ST CENTURY SUPPLEMENTAL
9	Program	0116	HELLMAN FOUNDATION
9	Program	0200	HEALTH SPORTS ACADEMY
9	Program	0201	INFORMATION TECHNOLOGY ACADEMY
9	Program	0202	GREEN & CLEAN ACADEMY
9	Program	0203	MEDIA ACADEMY
9	Program	0204	ARCHIT CONSTRCT ENGINR & TEC
9	Program	0205	ENVIRONMENTAL STUDIES ACADEMY
9	Program	0206	LAW ACADEMY
9	Program	0207	ENGINEERING ACADEMY
9	Program	0208	HEALTH ACADEMY
9	Program	0209	VISUAL & PERFORM ARTS ACADEMY
9	Program	0210	MULTI-MEDIA ACADEMY
9	Program	0211	CREATIVE&PERFORM ARTS ACADEMY
9	Program	0212	HOSPITALITY ACADEMY
9	Program	0213	LIGHTHOUSE ACADEMY
9	Program	0300	ABE/ASE CLASSES
9	Program	0400	WCCAA PD
9	Program	0500	PROJECT LEAD THE WAY
9	Program	0501	WELDING PROGRAM
9	Program	0502	STRATEGIC PLANNING GRANT
9	Program	0503	WEST COUNTY BRIDGE TO COLLEGE
9	Program	0504	CHEVRON MOBILE-HYBRID FAB LAB
9	Program	0505	STEM MATH PD
9	Program	0506	STEM CENTERS
9	Program	0507	MIDDLE MATH&SCIENCE INITIATIVE
9	Program	0508	CHEVRON SCIENCE INITIATIVE
9	Program	0509	ROBOTICS PROGRAM
9	Program	0510	Chevron-E-Bike Competition RHS
9	Program	0511	CHEVRON-RECLASS CEREMONY

Seg No	Seg Desc	Code	Description
9	Program	0512	CTEIG- FAB LAB
9	Program	0513	CHEVRON - STEM TK-5TH GR
9	Program	0609	TITLE I ASSISTANCE TO SCHOOLS
9	Program	0610	TITLE I HOMELESS
9	Program	0611	TITLE I NEGLECTED
9	Program	0618	TITLE I PARENT INVOLVEMENT
9	Program	0627	TITLE I PROFESSIONAL DEV
9	Program	0633	TITLE I SUPPLEMENTAL ED SVCS
9	Program	0634	TITLE I SES CHOICE TRANSPORT
9	Program	0638	TEACHER RESIDENCY
9	Program	0680	TEACHER RESIDENCY- SPED ED
9	Program	0691	TITLE I SUMMER SCHOOL
9	Program	0790	AB 790 LINKED LEARNING
9	Program	0800	PRINCIPAL MENTOR PROGRAM
9	Program	0830	SUMMER INTERNSHIP
9	Program	0919	PARCEL TAX LIBRARY
9	Program	1024	TECHNOLOGY REPLACEMENT
9	Program	1025	EARLY LIT ACADEMY
9	Program	1026	HISTORY/ SOCIAL STUDIES
9	Program	1027	READING INTERVENTION
9	Program	1028	TEACHER COLLEGE
9	Program	1029	NGSS SCIENCE STANDARDS 9-12
9	Program	1030	NGSS SCIENCE STANDARDS K-6
9	Program	1031	WORLD LANGUAGE
9	Program	1032	TITLE II MATH
9	Program	1033	WELL ROUNDED EDUCATION
9	Program	1034	IMPROVED SCHOOL CONDITIONS
9	Program	1035	TECHNOLOGY
9	Program	1102	DUAL IMMERSION
9	Program	1120	EXPAND COLLEGE AND CAREER
9	Program	1121	CAREER PATHWAYS/ ACADEMIES
9	Program	1125	PUENTE COUNSELING PROGRAM
9	Program	1130	SUPPORT SVCS HPS
9	Program	1150	ACHIEVE/TARGETED SCH SUPPORT
9	Program	1160	LCFF-FAB LAB
9	Program	1180	AFRICAN AMERICAN STUDENT SS
9	Program	1250	FULL DAY KINDERGARTEN
9	Program	1251	SECONDARY CLASS SIZE REDUCTION
9	Program	1260	VICE AND ASST. PRINCIPALS
9	Program	1261	READ 180
9	Program	1262	EFFICACY MODEL
9	Program	1263	WHOLE SCHOOL INTERV DAHS HELMS
9	Program	1270	ENGLISH LANGUAGE LEARNERS
9	Program	1280	GRADUATE TUTORS
9	Program	1290	OUT OF SCHOOL TIME/SUMMER
9	Program	2180	AFRICAN AMERICAN STUDENT SS2
9	Program	2310	PROFESSIONAL DEVELOPMENT
9	Program	2311	LCFF PROF DEV CLASSIFIIED

Seg No	Seg Desc	Code	Description
9	Program	2312	TEACHER SALARY INCREASE
9	Program	2315	EMPLOYEE RECRUIT. & RETENTION
9	Program	2430	RL COMMUNITY DAY SCHOOLS
9	Program	2940	TRELLIS EDUCATION
9	Program	3015	IASA-TITLE I CAPITAL EXPENSE
9	Program	3110	SCHOOL COMM. OUT WORKERS
9	Program	3120	PARENT UNIVERSITY
9	Program	3180	PRACTICES FOR AFRICAN AMER STU
9	Program	4150	TECHNOLOGY COACHES
9	Program	4160	WHOLE SCH ENRICHMNT-WHOLECHILD
9	Program	4170	ENGLISH LANG LEANRS-WHOLECHILD
9	Program	4220	SCHOOL CLIMATE-WHOLE CHILD
9	Program	4221	ENHANCED STUDENT SAFETY
9	Program	4222	ELEMENTARY PLAYWORKS
9	Program	4223	RESTORATIVE JUSTICE BEST
9	Program	4230	VISUAL&PERFORMING ARTS-WHOLECH
9	Program	4231	LCFF PE/ATHLETICS
9	Program	4240	FULL SVC COMM SCH-WHOLE CHILD
9	Program	4250	SCH SUPPORT-EXTRA CURRICULAR
9	Program	4251	SS-EXTRA CURRICULA SITE ALLOC
9	Program	4260	SPECIAL EDUCATION
9	Program	4270	PSYCHOLOGICAL SERVICES
9	Program	4271	TRAIN'G FOR FOSTER/HOMELESS
9	Program	4272	PSYCHIATRIC SOCIAL WORK SERVIC
9	Program	5250	TYPIST CLERK SUPPORT
9	Program	5260	EVALUATIONS & PROG MONITORING
9	Program	6011	ASSETS CORE
9	Program	6012	ASSETS EQUITABLE ACCESS
9	Program	6110	PROFESSIONAL DEV-INNOVATE
9	Program	6120	QRIS DATA STUDY -CSPP
9	Program	6125	QRIS PARTICIPATION -CSPP
9	Program	6127	QRIS MINI GRANT -CSPP
9	Program	6250	ADAPTIVE CURRICULUM
9	Program	6258	PE TEACHER INCENTIVE PROGRAM
9	Program	6260	ALT CERT INTERN TEACHERS
9	Program	6263	PARAPROFESSIONAL TCHR TRAINING
9	Program	6267	NATL BOARD CERTIFICATION
9	Program	6285	ADLT ED COMMUNITY BASE ENGLISH
9	Program	6290	ADLT ED AB86 GRANT
9	Program	6391	ADULT EDUCATION AEP
9	Program	6405	SCH SAFETY & VIOLENCE PREVENT
9	Program	6760	ARTS & MUSIC BLOCK GRANT
9	Program	7055	CALIF HIGH SCHOOL EXIT EXAM
9	Program	7080	MIDDLE & HISH SCH COUNSELING
9	Program	7140	GIFTED & TALENTED ED
9	Program	7156	INSTR MATERIALS REALIGNMENT
9	Program	7271	PEER ASSISTANCE & REVIEW
9	Program	7276	CERTIFICATED STAFF MENTORING

Seg No	Seg Desc	Code	Description
9	Program	7294	MATH & READING PROF DEV
9	Program	7325	ADMINISTRATOR TRAINING PROGRAM
9	Program	7390	PUPIL RETENTION BLOCK GRANT
9	Program	7392	TEACHER CREDENTIALING BLOCK
9	Program	7393	PROFESSIONAL DEVELOPMENT BLOCK
9	Program	7394	TARGET INSTR IMPROVEMNT BLOCK
9	Program	7395	SCH & LIBRARY IMPROVEMNT BLOCK
9	Program	8151	SPECPROJ - DEF MAINTENANCE
9	Program	8167	MARINA BAY - COP
9	Program	8200	WORKFORCE HOUSE
9	Program	9523	INTERNATIONAL EXCHANGE PRGM
9	Program	9597	PIONEER PROJECTS

West Contra Costa USD
Munis Subsidiary Ledger - Project Ledger
Cost Codes

Cost Code	Program Detail by Cost code	SACS Object Land/Site	SACS Object Building
Land/Site Acquisition and Building Purchasing			
100XXAQ	Site/Building Purchase	6100	6200
104XAPR	Appraisal Fees	6170	6207
112XREL	Relocation Assistance	6170	
Land/Site and Building Improvement Pre-Design			
200XSRV	Site Surveys	6190	6190
204XGEO	Geotechnical Report	6190	6190
208XINV	Invasive Testing	6190	6190
212DTSC	DTSC Approval	6190	6190
216XCTV	CCTV Sewer/Drain Lines	6170/6190	6170/6190
218CEQA	CA Environmental Quality	6190	6190
220XOPD	Other Pre-Design Tests	6190	6190
Land/Site and Building Improvement Design			
316XAOR	A/E of Record (AOR)	6170	6201
317XAOR	A/E of Record (AOR) - Reimbursable	6170	6201
320XXCM	Construction Manager	6170	6217
324XSPC	Specialty Consultants	5860	5860
328XDSA	DSA Plan Check Request	6190	6205
332XCDE	CDE Fees	6190	6205
333SWRC	SWRCB Fees	6190	6205
334SFEE	All other State Fees	6190	6205
336ENRG	Energy Analysis Fee	6190	6205
340PRNT	Printing Costs	6190	6207
344XHAZ	Hazardous Materials	6190	6207
348XOPL	Other Planning Costs	6170	6207
Land/Site and Building Improvement Construction Phase Services			
400XMAT	Material Testing	5890	5890
404IDSA	DSA Inspectors	6190	6214
408LBRC	Labor Compliance	5890	5890
410CMMS	Commissioning	5890	5890
412INSP	Special Inspections	5890	5890
416XSEC	Security	5890	5890
418SWPP	Stormwater Prevention	5860/5890	5860/5890
420OSVC	Other Services - Communications	5900	5900
420OSVC	Other Services - Postage Costs	5901	5901
420OSVC	Other Services - Licenses/Fees/Assessments	5840	5840
420OSVC	Other Services - All Other Services	5890	5890
420OSVC	Other Services - Legal Fees	5895	5895
Land/Site and Building Improvement Modernization/Construction			
500XXBB	General Construction	6170	6211
504XBAC	Construction Contingency	6170	6211
508XCTC	Other Construction	6170	6219
512XFFE	Supplies, Materials/Furniture <$500	4300	4300
512XFFE	Supplies, Materials/Furniture $500-$5,000	4400	4400
512XFFE	Supplies, Furniture/Equipment Over $5,000	6400	6400
513XFFE	**Printer Purchase over $5,000 (512XFFE)**	6400	6400

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West Contra Costa USD
Munis Subsidiary Ledger - Project Ledger
Cost Codes

Cost Code	Program Detail by Cost code	SACS Object Land/Site	SACS Object Building
516TECH	Technology Supplies/Materials <$500	4360	4360
516TECH	Technology Supplies/Materials $500-$5,000	4460	4460
516TECH	Technology Equipment over $5,000	6460	6460
517TECH	**Technology Computer Purchase (516TECH)**	4360/4460/ 6460	4360/4460/ 6460
517TECH	**Technology Software Licenses (516TECH)**	5850	5850
520XXTH	Temporary Housing - Rental/Lease	5610/5620	5610/5620
520XXTH	Temporary Housing - Portable Purchase		6200
Program/Project Coordination - 61501396-00			
700XBPM	Bond Program Manager	6202	6202
700XBPM	Design Manager	6203	6203
700XBPM	Construction Manager	6217	6217
714XDSA	DSA Fees	6205	6205
404IDSA	DSA Inspectors	6214	6214
418SWPP	Stormwater Prevention	5860/5890	5860/5890
316XAOR	A/E of Record (AOR)	6201	6201
348XOPL	Other Planning Costs	6207	6207
716XFFE	Supplies, Materials/Furniture <$500	4300	4300
716XFFE	Supplies, Materials/Furniture $500-$5,000	4400	4400
716XFFE	Supplies, Furniture/Equipment Over $5,000	6400	6400
720TECH	Technology Supplies/Materials <$500	4360	4360
720TECH	Technology Supplies/Materials $500-$5,000	4460	4460
720TECH	Technology Equipment over $5,000	6460	6460
720TECH	Technology Software Licenses	5850	5850
720TECH	Technology Equipment Rental	5610	5610
720TECH	Technology Equipment Lease	5620	5620
728OPSC	OPSC Consultant	5860	5860
732LBRC	Labor Compliance	5890	5890
736XSPC	Specialty Consultants	5860	5860
744POST	Postage Cost	5901	5901
748LGAD	Legal Advertising	5890	5890
752PRNT	Printing Costs	6207	6207
756XSEC	Security	5890	5890
764OSVC	Other Services - Project Manager Mileages	5210	5210
764OSVC	Other Services - Maintenance Service Contra	5640	5640
764OSVC	Other Services - Licenses/Fees/Assessments	5840	5840
764OSVC	Other Services - Central Program Management	5890	5890
764OSVC	Other Services - All Other Services	5890	5890
764OSVC	Other Services - Legal Fees	5895	5895
Bond Program Support District Cost - 61501396-01			
828XADM	Administrative Support Staff	2000-3999	2000-3999
832XFFE	Supplies, Materials/Furniture <$500	4300	4300
832XFFE	Supplies, Materials/Furniture $500-$5,000	4400	4400
832XFFE	Supplies, Furniture/Equipment Over $5,000	6400	6400
836TECH	Technology Supplies/Materials <$500	4360	4360
836TECH	Technology Supplies/Materials $500-$5,000	4460	4460
836TECH	Technology Equipment over $5,000	6460	6460

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West Contra Costa USD
Munis Subsidiary Ledger - Project Ledger
Cost Codes

Cost Code	Program Detail by Cost code	SACS Object Land/Site	SACS Object Building
836TECH	Technology Software Licenses	5850	5850
836TECH	Technology Equipment Rental	5610	5610
836TECH	Technology Equipment Lease	5620	5620
840XCON	Consultants	5860	5860
844AUDT	Fiscal Audit	5830	5830
848PERF	Performance Audit	5830	5830
852XLGL	Legal Fees	5895	5895
856XBFC	Bond Finance Consultant	5860	5860
860XXBI	Bond Issuance Cost (Function-9100)	5890	5890
864XOBC	Other Bond Costs (Function-9XXX)	5890	5890
868XSVC	Other Services - Maintenance Service Contrac	5640	5640
868XSVC	Other Services - Licenses/Fees/Assessments	5840	5840
868XSVC	Other Services - All Other Services	5890	5890
868XSVC	Other Services - Communications	5900	5900
868XSVC	Other Services - Postage Costs	5901	5901

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Object Site	Object Building	Cost Code	Description
6100		100XXAQ	Site/Land Acquisition
Explanation:		Cost of acquisition land, addtion to old sites-if site is not purchased after spend the money, shall be moved the cost to Obj 5800	
	6200	100XXAQ	Building Purchasing
	Explanation:	Building purchase including relocatable building such as portable classroom, addition/replace of obsolete building for Object / portable purchasing will be Cost-code 520XXTH Building Purchasing Object 6200 - 100XXAQ, Portable Purchasing Object 6200 - 520XXTH	
6170	6207	104XAPR	Appraisal Fees
Explanation:		Cost of appraisal and Escrow. If not purchased after spend the money, shall be move to Obj 5890	
6170		108XSSP	Site Support
Explanation:		Cost of relocation report, determining relocation claims, site purchase negotiation	
6170		112XREL	Relocation Assistance
Explanation:		Cost of displacement of employee, office due to property acquisition	
6170		116IMPR	Site Improvements
6190	6190	200XSRV	Site Surveys
Explanation:		Cost of surveying land and land features, including locating underground pipes, power supplies to existing light pole.	
Vendors:		BKF Engineers, Luk & Associates, Subtronic, Pacific Engineering, 1st Call Utility Locating, Kister Savio and Rei	
Contra:		Geotechnical reports, soil analyis, and related costs are 204XGEO	
6190	6190	204XGEO	Geotechnical Reports
Explanation:		Geotechnical, soil analysis and sampling, and other land and subsurface inspections and reporting.(soil testing)	
Vendors:		Alan Kropp and Associates Inc, Kleinfelder Inc	
Contra:		Land surveys, including locating underground pipes, are coded to 200XSRV	
6190	6190	208XINV	Invasive Testing
Examples:		Investigation of Water Leaking, Health Permit Plan	
Vendors:		Subtronic Corporation, CC Enrivonmental Health	
6190	6190	212DTSC	DTSC Approval
Examples:		Toxic Subtance Removal	
Vendors:		Department of Toxic Substances Control (DTSC)	
6190/6170	6190/6170	216XCTV	CCTV Sewer/Drain Lines
Explanation:		Inspection only to Object 6190, repair or clearing to Object 6170	
Examples:		Pipe location service, Cleared sewer of soft blockage, repair of sewage and pump, Video Inspection of sewer	
Vendors:		Roto Rooter, Subtronic	
6190	6207	218CEQA	CA Environmental Quality
6190	6207	220XOPD	Other Pre-Design Tests
Explanation:		The Pre-Design Tesing can't be classified within existing Cost codes, If NON-capital improvement-58XX	
6170	6201	316XAOR	Architect of Record (AOR) (site 615 Central Program - same as site 316XAOR)
Explanation:		Main Architect for project or major sub-project.	
Vendors:		Baker Vilar Architects, Hibser Yamauchi Architects, Interactive Resources, Powell and Partners, WLC, HMC, SVA Architects, TBP Architecture,	
Contra:		Other architects to be charged to 5860-Specialty Consultants, Grossman is generally not an AOR, he is an EOR.	
6170	6201	317XAOR	Architect of Record (AOR) - Reimbursable Fee
Explanation:		Architects reimbursement fee.	
Vendors:		Baker Vilar Architects, Hibser Yamauchi Architects, Interactive Resources, Powell and Partners, WLC, HMC, SVA Architects, TBP Architecture,	
6170	6217	320XXCM	Construction Management (site 615 Central Program - 700XBPM)
Explanation:		Cost for construction manager overseeing each project.	
Examples:		Roebbelen at PVHS	
Contra:		Does not include Bond Program Management, Design Management, or Architect's construction admin.	
5860	5860	324XSPC	Specialty Consultants (site 615 Central Program - 736XSPC)
Explanation:		Charge account for **design phase** consulting and service costs.	
Examples:		Misc design fees (not AOR), structural analysis, non-construction phase consultants.	

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Object Site	Object Building	Cost Code	Description
Vendors:			Fehr and Peers, Grossmann Design Group, James Macnair, Pacific Municipal Consultants, Security By Design Inc
Vendors:			(Central Consultant Services) DDLN for Primavera Services, ZEN Consulting for Estimating Project
6190	**6205**	**328XDSA**	**DSA Plan Check Request (site 615 Central Program - 714XDSA for closed projects)**
Explanation:			Cost of fees as determined by the Division of the State Architect as required by law
Vendors:			Division of State Architect
6190	**6205**	**332XCDE**	**CDE Fees**
Explanation:			Cost of fees as determined by the California Department of Education for the review of plans as required by law
Vendors:			California Department of Education
6190	**6205**	**333SWRC**	**SWRCB Fee (site 615 Central Program - same as site 333SWRC)**
Explanation:			Mandated fees requested by the State Water Resources Control Board
Vendors:			State Water Resources Control Board
6190	**6205**	**334SFEE**	**All Other State Fees (site 615 Central Program - same as site 334SFEE)**
Explanation:			All other Fees such as State/County/City Fees can't be classified within existing Cost codes
6190	**6205**	**336ENRG**	**Energy Analysis Fee**
Explanation:			Cost of fees paid to determine the necessary energy conservation measures in the project
Examples:			Energy Analysis and Consulting services
Vendors:			Gabel Assoc, Westlab
6190	**6207**	**340PRNT**	**Printing Costs (site 615 Central Program - 752PRNT)**
Explanation:			Costs of printing.
Vendors:			BPXpress, Ford Graphics, Graphix Depot Signs.
Contra:			Does not include internal photocopiers or printers. If NON-capital improvement-58XX
6190	**6207**	**344XHAZ**	**Hazardous Materials**
Explanation:			Hazardous material testing, monitoring, inspection (survey and testing asbestos and lead containing materials)
Vendors:			Sensible Env Solution, RGA Environmental, SCA Environmental, Terracon Consultants, Essel Technology, Vista Env
6170	**6207**	**348XOPL**	**Other Planning Costs (site 615 Central Program - same as site 348XOPL)**
Explanation:			Misc. charge account for **design phase** costs.
Examples:			Project phone bill, imaging, non-specific design costs chgd to central account.
Vendors:			AT&T Internet Services, If NON-capital improvement-58XX
5890	**5890**	**400XMAT**	**Material Testing**
Explanation:			Material testing and inspection required by DSA
Vendors:			Smith Emery, Inspection Services
6190	**6214**	**404IDSA**	**DSA Inspectors (IOR) (site 615 Central Program - same as site 404IDSA)**
Explanation:			DSA certified and required inspectors for all DSA projects.
Examples:			Williamson Inspection Services, Kris Gilbert, Production Technical Services, Structure Groups
Contra:			Does not include commissioning or special inspections.
5890	**5890**	**408LBRC**	**Labor Compliance (site 615 Central Program - 732LBRC)**
Explanation:			Labor compliance consultants.
Examples:			Davillier Sloan, Employers Advocate Inc
5890	**5890**	**410CMMS**	**Commissioning**
Explanation:			Special Inspections for Commissioning Agents. Does not include DSA Inspector of Record.
Examples:			3QC, Enovity Inc,
Contra:			DSA Inspectors should be charged to 404IDSA
5890	**5890**	**412INSP**	**Special Inspections**
Explanation:			Special Inspections DO NOT including Commissioning Agents nor DSA Inspecter of Record.
Examples:			ISI, BSK
Contra:			Does not include DSA Inspectors or Commissioning.
5890	**5890**	**416XSEC**	**Security (site 615 Central Program - 756XSEC)**
Explanation:			Cost for security guards.
Vendors:			DP Security Co, Excellent Guard Services, Hill Zion Services
Contra:			Not for cost of alarms, monitoring company, security cameras, gates, locks, etc.
5860/5890	**5860/5890**	**418SWPP**	**Stormwater Prevention (site 615 Central Program - same as site 418SWPP)**
Explanation:			Cost of planning to prevent stormwater pollution

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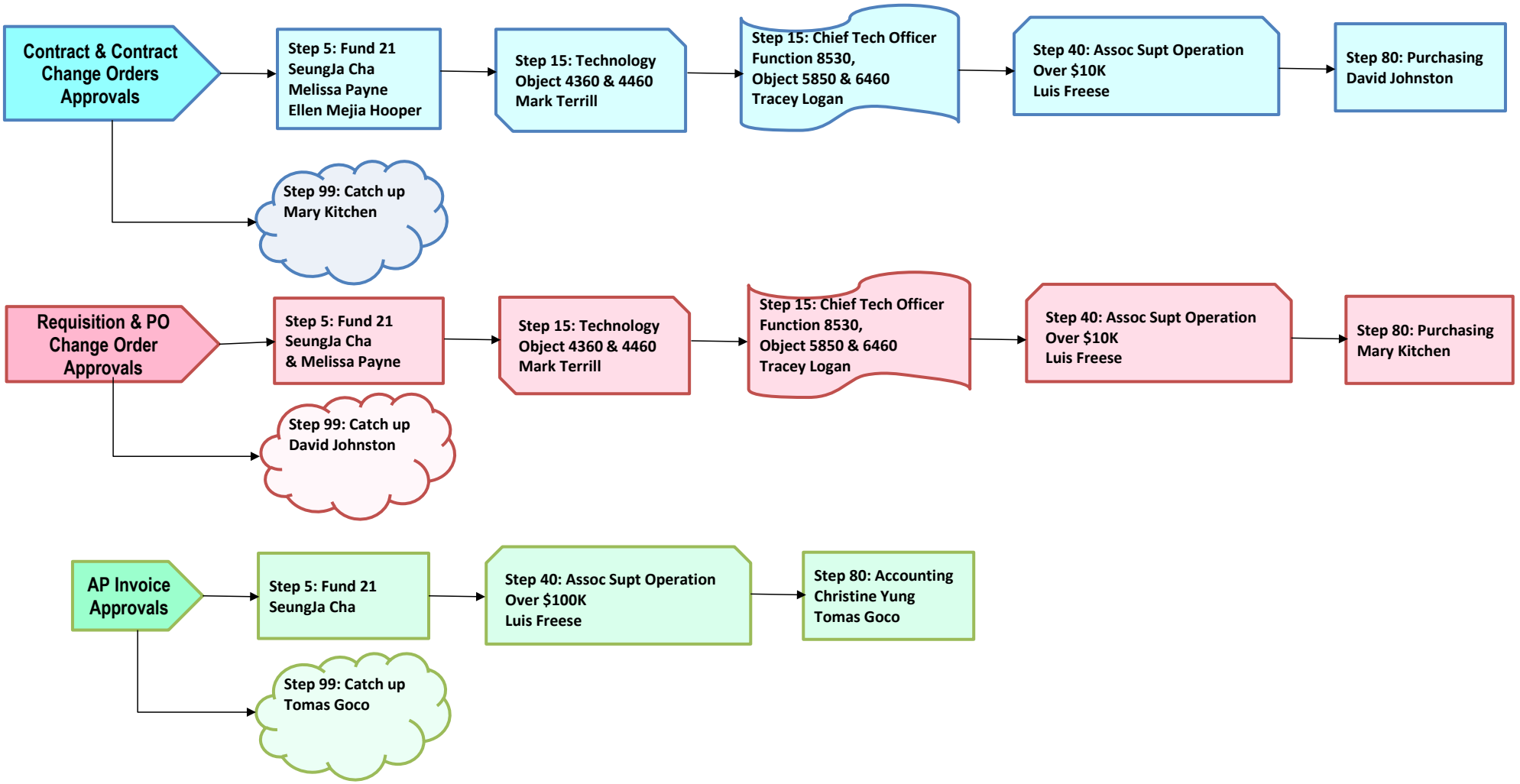
Object Site	Object Building	Cost Code	Description
Vendors:		Mary Larsen	
Varies	**Varies**	**420OSVC**	**Other Services (site 615 Central Program - 764OSVC/ District Cost Phase 01 - 868XSVC)**
Explanation:		Misc. charge account for **construction phase** costs.	
Examples:		Moving, storage, and rental costs. Cleaning, transportation, porta-potties, site utilities, EBMUD installation	
Misc:		Object 5210 Project Manager's Mileage reimbursement	
Misc:		Object 5640 Service Contract for repairs or maintenance (AA Office Equipment)	
Misc:		Object 5840 Fees	
Misc:		Object 5850 (Central Program only) Software License annual fees for maintaining the program (Primavera)	
Misc:		Object 5890 All other services	
Misc:		Object 5895 Legal Fees	
Misc:		Object 5900 Communications for periodic service such as phone service, fax, internet service	
Misc:		Object 5901 Postage	
6170	**6211**	**500XXBB**	**General Construction**
Explanation:		Main contractor for a project or sub-project (Main or Other Construct-athletic fields, tennis courts, furnishing and installing playground apparatus)	
Vendors:		Alten Construction Inc., C Overaa and Company, J W and Sons, West Bay Builders Inc.	
Contra:		Contractors that are not the main contractor for a sub-phase should be coded 508-XCTC - Other Constr.	
6170	**6211**	**504XBAC**	**Construction Contingency**
Explanation:		A percentage of a contract value set aside budget amount for unpredictable changes in the scope of the work	
6170	**6219**	**508XCTC**	**Other Construction**
Explanation:		Other construction contracts for project.	
Examples:	Site Improve	Paving & grading, fencing, demolition, landscaping, seeding, planting, sidewalks, roadways, sewers, storm drains, hydrants, soil, flagpoles, gateways, underground storage, athletic fields, tennis courts, furnishing and installing playground apparatus	
Examples:	Building Impv	Protables, roofing/waterproofing, electrical, air conditioning, sprinkling, warning devices, installation of heating and ventilating, fixtures, abatement of asbestos, telecommunication wiring	
Vendors:		Bay Cities Paving and Grading, Bollo Construction, CF Contracting, Demo Masters, EBMUD, Sandstone Construction	
Contra:		Do not use for other construction services such as moving, porta-potties, and cleaning.	
Varies	**Varies**	**512XFFE**	**Furniture, Equipment, & Supplies (Site 615 Central Program - 716XFFE/ District Cost Phase 01 - 832XFFE)**
Explanation:		Equipment and supplies (include shipping & installation costs)	
Examples:		Desks, chairs, ovens, vehicles, DVD players, office supplies, cardboard storage boxes, etc.	
Misc:		Object 4300 <$500	
Misc:		Object 4400 $500 - $5,000	
Misc:		Object 6400 >$5,000	
Varies	**Varies**	**513XFFE**	**Furniture, Equipment, & Supplies (Site 615 Central Program - 716XFFE/ District Cost Phase 01 - 832XFFE)**
Explanation:		Equipment and supplies (include shipping & installation costs) for ineligible State funding items if State funding is greater than 60% of the project	
Misc:		Object 4300 <$500	
Misc:		Object 4400 $500 - $5,000	
Misc:		Object 6400 >$5,000	
Varies	**Varies**	**516TECH**	**Technology (Site 615 Central Program - 720TECH/ District Cost Phase 01 - 836TECH)**
Explanation:		Tech equipment and supplies	
Examples:		Cables, computers, monitors, printers, copiers, network routers, phone system, cabling, IT infrastructure, etc.	
Vendors:		AT&T Datacomm, D&D Security, Dell, Walsh Electronics Systems Tech, AA Office Equipment	
		Object 4360 <$500	
		Object 4460 $500 - $5,000	
		Object 6460 >$5,000	
		Object 5850 Software license	
Varies	**Varies**	**517TECH**	**Technology (Site 615 Central Program - 720TECH/ District Cost Phase 01 - 836TECH)**
Explanation:		Tech equipment and supplies for ineligible State funding items if State funding is greater than 60% of the project	
Examples:		computer Purchase not attaching on the wall, Software Licenses, Printer, Portable computer/projector	
Vendors:		AT&T Datacomm, D&D Security, Dell, Walsh Electronics Systems Tech, AA Office Equipment	
		Object 4360 <$500	
		Object 4460 $500 - $5,000	
		Object 6460 >$5,000	
		Object 5850 Software license	
5610/5620	**5610/5620**	**520XXTH**	**Temporary Housing (District Cost Phase 01 - same as site 520XXTH)**
Explanation:		Cost for interim housing during building modernization. Purchasing Portables (object 6200 - 520XXTH)	

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Object Site	Object Building	Cost Code	Description
Examples:			5610 Rental(Parking Rental, City Field Rental), 5620 Lease (Mobile Modular - Temp House set up, lease, rental, removal for all Tem Housing), 6200 Purchase Portable
6190	**6202**	**700XBPM**	**Bond Program Manager (708XXGC - reimbursable fee)**
Explanation:			Program management costs
Vendors:			(Staff Augmentation Consultants) Swinerton Builders
6170	**6203**	**700XBPM**	**Design Manager (708XXGC - reimbursable fee)**
Explanation:			Design mangement costs
Vendors:			Don Todd Associates, Melissa Truitt, Swinerton Builders
6170	**6202**	**700XBPM**	**Construction Manager (708XXGC - reimbursable fee)**
Explanation:			Construction management costs
Vendors:			Lisa Nagai, Swinerton Builders
5860	**5860**	**724OUTC**	**Community Outreach**
Site 615:			Cost of providing outreach service such as develop and design project newspaper English/Spanish, keeping community informed of new projects
5860	**5860**	**728OPSC**	**OPSC Consultant (resource 9790 Non-bond measure resource)**
Site 615:			Providing assistance with Office of Public School Construction Applications for Bond Program State Funding
Vendors:			School Facility Consultants
Contra:			Do not charge to Local Bond measure. Effective FY 17 this is no longer charged to Non-bond resource.
	5901	**744POST**	**Postage**
Site 615:			Central program cost of postage
Vendors:			Fedex
5890	**5890**	**748LGAD**	**Legal Advertising**
Site 615:			Legal notices in papers such as bond sales, bid notices/publication
Vendors:			West County Times, Oakland Tribune, McGraw Hill Construction Publications.
2000:3999	**2000:3999**	**828XADM**	**Administrative Support Staff (District Cost Phase 01)**
Vendors:			District staffs salary for administrative support cost for bond program only
5860	**5860**	**840XCON**	**Consultants (District Cost Phase 01)**
Vendors:			Various Consultant services
5830	**5830**	**844AUDT**	**Fiscal Audit (District Cost Phase 01)**
Vendors:			Bond measures financial statements, any other bond financial audit
5830	**5830**	**848PERF**	**Performance Audit (District Cost Phase 01)**
Vendors:			Vavrinek trine day & co LLP for Performance Audit includes forensic audit implementation review
5895	**5895**	**852XLGL**	**Legal Fees (District Cost Phase 01)**
Vendors:			Orbach Huff to provide legal advice and services for bond matters
5860	**5860**	**856XBFC**	**Bond Finance Consultant (District Cost Phase 01)**
Vendors:			KNN for financial advisory for bond program
5890	**5890**	**860XXBI**	**Bond Issuance (District Cost Phase 01)**
Func 9100:			Cost of bond issuance when bond proceed (Principal to Object 8951, cost to Object 5890) Object 7433 Bond measure Principal and Object 7434 bond measure interest s/b Fund 51 Debt SVCS
5890	**5890**	**864XOBC**	**Other Bond Costs (District Cost Phase 01)**
Func 9XXX:			Any other bond cost other than Bond Issuance to object 5890

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Bond Program Munis Workflow

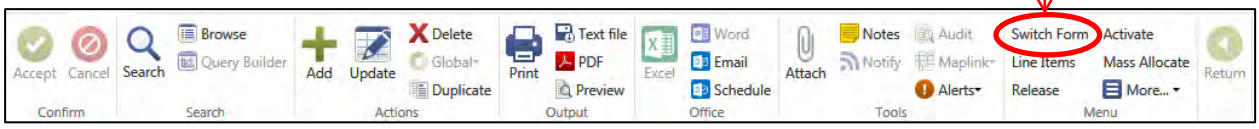


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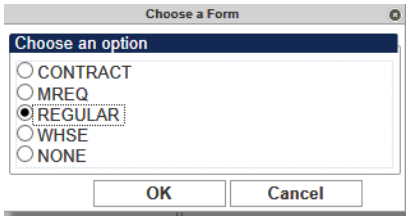
1. **Go to Requisition Entry**
   Tyler Menu → Financials → Purchasing → Purchase Order Processing → Requisition Entry
   You can also: Click in the search bar: Type Requisition Entry and tap the search icon

Note: Requisition Entry can also be found on your dashboard.

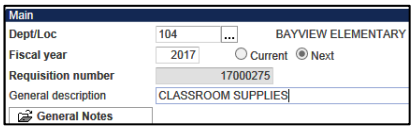
2. Click **Switch Form** on the ribbon at the top of the page



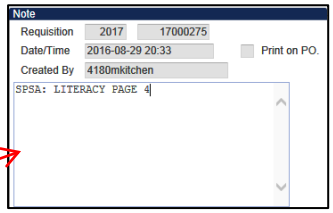
3. Select **Regular** from the pop up box, click ok



Box Definitions:
CONTRACT – Use to enter a contract
MREQ – Master form, don't use
REGULAR – Use this to enter most requisitions
WHSE – Use to enter a warehouse order
NONE – No modifications made full form

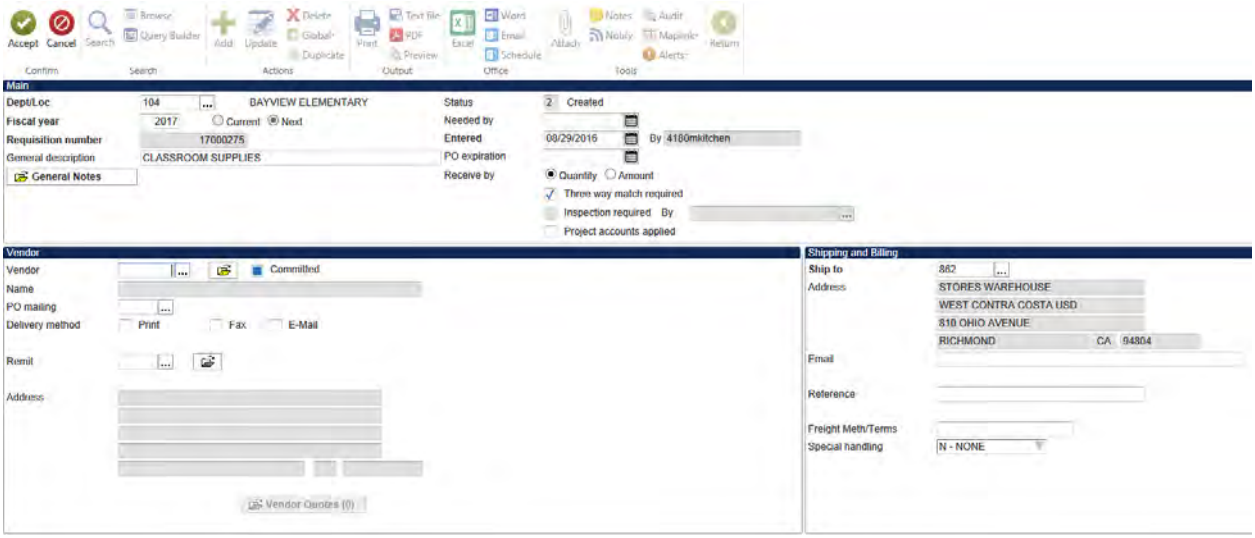


4. Click **Add**
5. Your Site/Department number will show in the **Dept/Loc** box
6. Press **Tab**
7. The Fiscal year will complete for you
8. **Tab** past the Requisition number box; a requisition number will auto populate.
9. In the **General Description** box enter a definition of the type of order you are creating, such as TEXTBOOKS, CLASSROOM SUPPLIES, ETC. (REMEMBER ALWAYS USE CAP LOCK IN MUNIS).



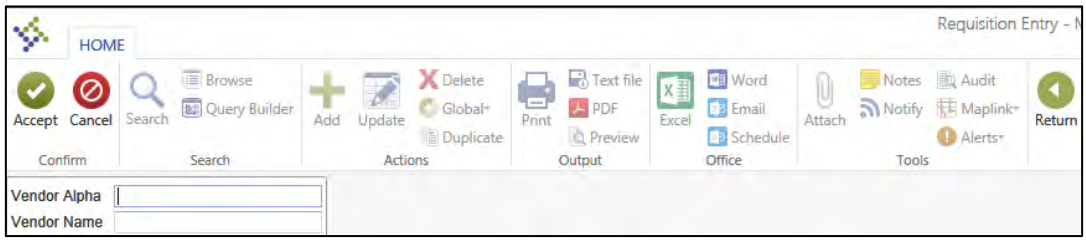
10. Just below the General Description box is **General Notes.** This is where you can enter a note such as your school site plan justification for categorical programs**. Click Accept** and then click return.
11. Notice that the Status box is Status 2 **CREATED**
12. **Tab** past the **Needed by** box and the **Entered** box that have auto filled
13. **Tab** past the **PO expiration** box leaving it empty.
14. **Tab** past the **Receive by bullet** leaving it on **Quantity**
15. **Tab** past **Three way match** checked
16. **Tab** past **Project accounts**, and **Inspection Required** leaving the boxes unchecked.

You are now ready to complete the bottom half of the main page: Vendor and Shipping and Billing



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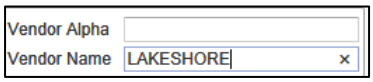
17. **Vendor** – click on the ellipsis (the three dots beside the vendor box), a window will open so that you can enter the name of the vendor you would like to use. Enter the vendor name in caps.



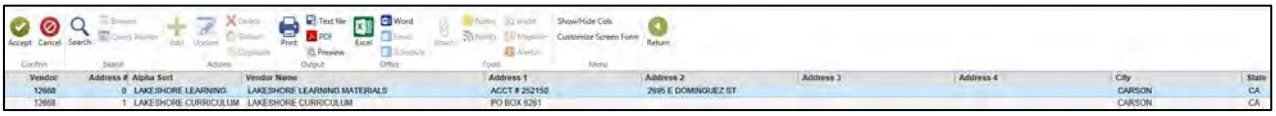
a. Use the **Vendor Alpha** box to find vendors by the first part of their name.



b. Use the **Vendor Name** box to find vendors by any part of their name.



18. Click **Accept**
19. In the example below you can see that Lakeshore has two lines with the same vendor number, use the one that has a zero in the Address # column. That is the Purchasing or primary address, the others are for paying invoices.



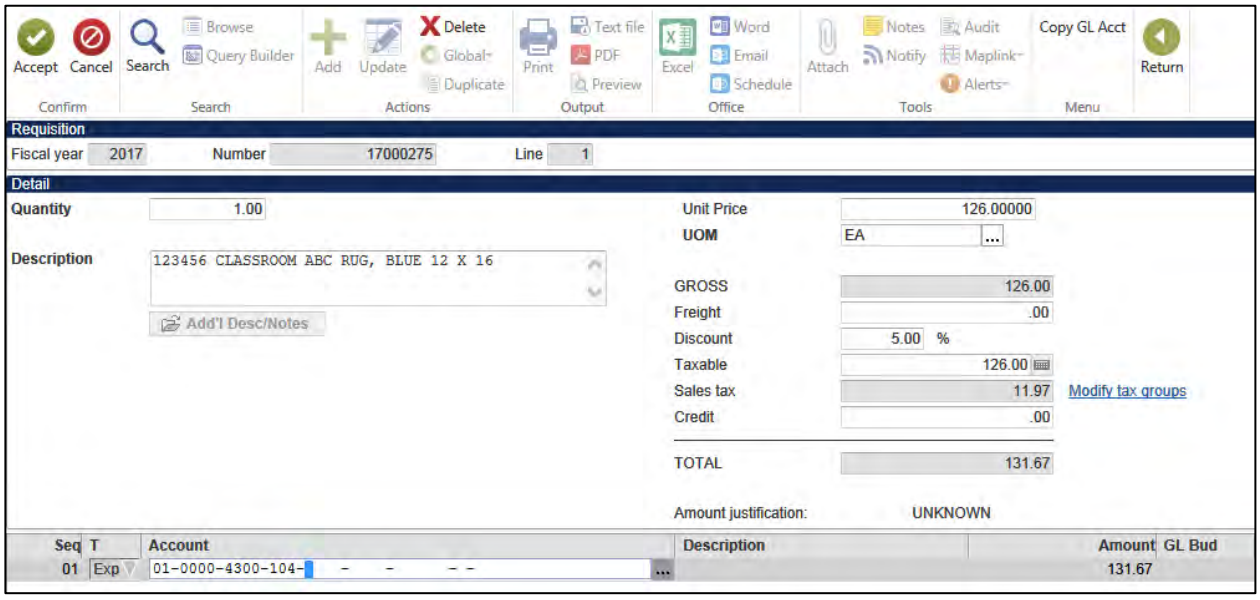
a. Click on the vendor you want to select and click **Accept**. You will be returned to the requisition entry screen where the vendor address will auto populate.
b. Tab past the **Delivery method boxes** and the **Remit box** until you arrive at the **Ship to box**.

20. The **Shipping Address** defaults to the warehouse. You have the option of changing the shipping destination to your site for requisitions where you are ordering **Books, Field Trips, Travel, Contracts, Amazon, and Blanket Orders.** Type your site number in the ship to box and hit tab.
    a. Purchasing has the ability to modify the shipping address when necessary.
21. **Email** – enter the district contact email for this order in this space
22. **Reference** – Use this field to enter information you may need to know such as the Teacher's name and room number.
23. **Special handling** – If you have already received this merchandise select **CONFIRMING** here, otherwise leave N – NONE selected.
24. **Terms** section, information entered here will apply to all line items.
    a. **Discount %** - If you are getting a percentage discount on the whole order, enter that in the discount box.
    b. **Freight %** - If you are being charged a percentage for shipping on the whole order, enter that percentage in the Freight box.
    c. **Sales tax group** – click the ellipsis and select the correct group.
        1. If you are creating a requisition for a blanket purchase order select non-taxable. **Remember if you are ordering product we pay tax even if the company is not charging us tax.**
    d. **Sales tax %** - If your correct tax is displayed do not make any changes.
    e. **Use tax group and Use tax %** - Leave these boxes blank

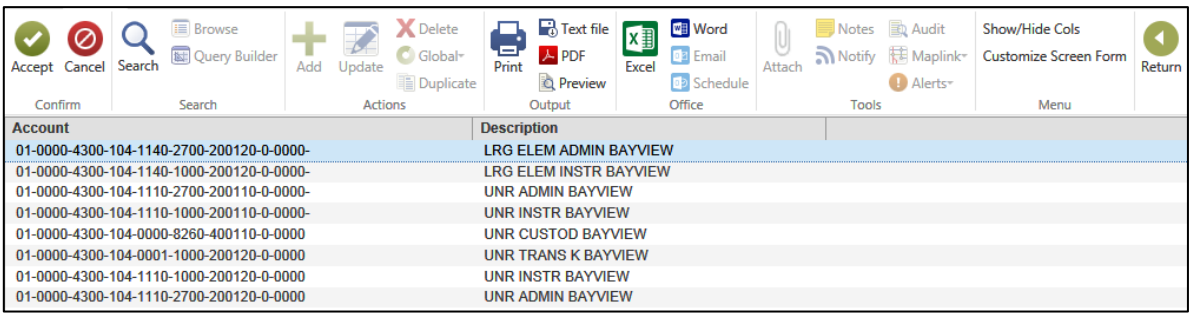
25. **Miscellaneous section**
    a. **Type box** – In the drop down leave on N-Normal
    b. **Notify Originator** when converted to PO/Contract checkbox – This box is checked by default.
26. Click **Accept, you will be transferred to the Line Items screen.**

You are now ready to enter your items on the Line Items page. Enter a maximum of 10 line items individually. **If you have more than 10 items you will only enter one line item as Lot.**
(Please see the instructions "Requisitions with an attached list").

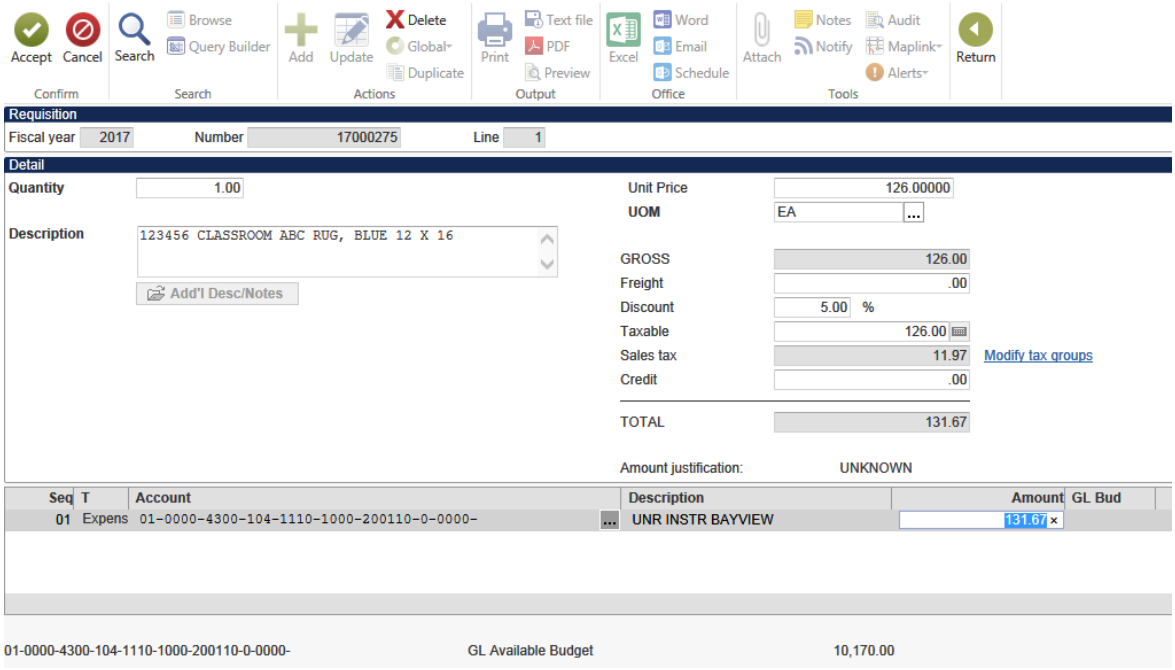
27. In the **Quantity** box enter the quantity for the first item.
28. In the **Description** box enter the item number then a description. Be sure to include any other necessary details such as color and size. Remember to use **CAPS**.
29. **Tab** to the **Unit Price** box – Enter the price
30. **Tab** to **UOM** – Click on the ellipses to select the Unit of Measure such as EA, DOZ, GAL, LOT, SET, etc.
31. **Tab** to the **Freight** box – If you have a set dollar amount for the entire order enter it here.
    a. If you entered a percentage on the first page Do Not enter anything here, an amount will auto calculate.
32. If you have a **Credit** enter it in the **Credit** box.
33. **Tab** through all the fields until you reach the **Account** section.
34. Enter as much information as you can. In the following example I entered the Fund, Resource, Object and Site.



35. Click the **ellipsis**

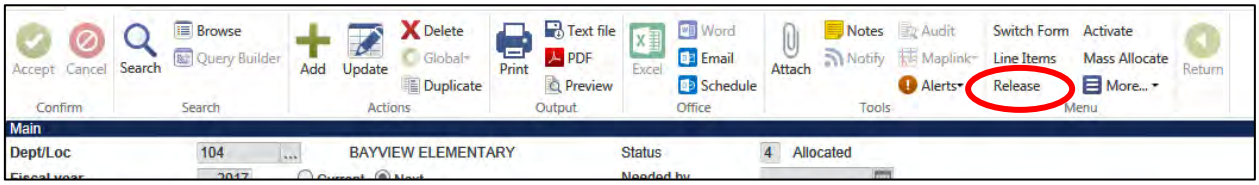


36. A new window will appear with the account numbers you can choose from, **select one.**
37. Click **Accept –** You will be returned to the Line Item page with the account code filled in.
38. **Tab** once

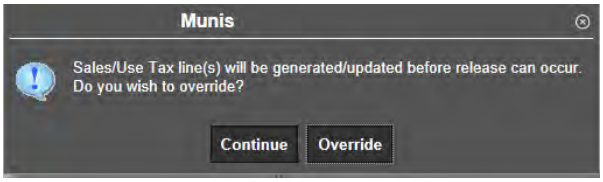


   a. At the bottom of the screen you will see your remaining balance for that account.
39. If you are not using two funds to pay for this item click **Accept**
   a. If you are using an additional account, change the dollar amount to the amount you are charging to the first account code and hit tab.
   b. The remaining balance will auto-populate on the next account line.
   c. Enter your second account number, tab to amount, either click **Accept** or change the amount and repeat.
40. If you have more items to enter, click **Add** (plus) at the top of the screen, to create line 2 and follow steps 25 through 35 in the above procedures to enter additional line items.
   a. If you are ordering more than 10 line items see instructions for Entering Requisitions with an attached list
41. When your curser is in the Account section you can click **Copy GL** in the ribbon to populate the same account code you used on your previous line.
42. After entering your last line item click **Accept**, then click **Return** to go back to the main page of the requisition.

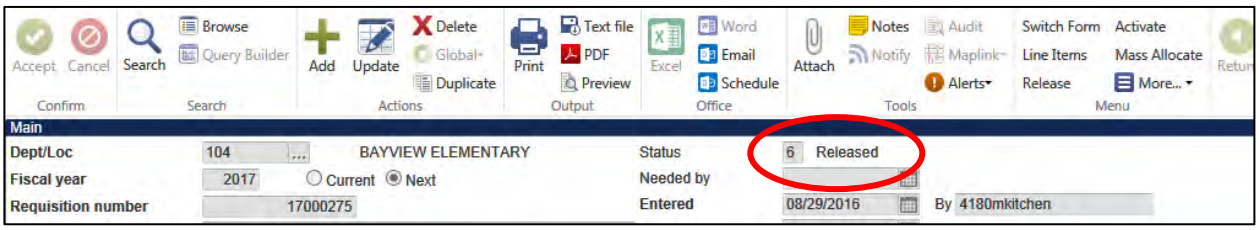
43. If you have a list or quote, attach now using the Attachments icon (Paperclip).
44. When you are ready to send your requisition into workflow your status will be 4 Allocated.
45. Click **Release** in the ribbon.



46. When you click release you will get this pop-up



47. Click **Continue**
48. Your status will now be 6 (Released).

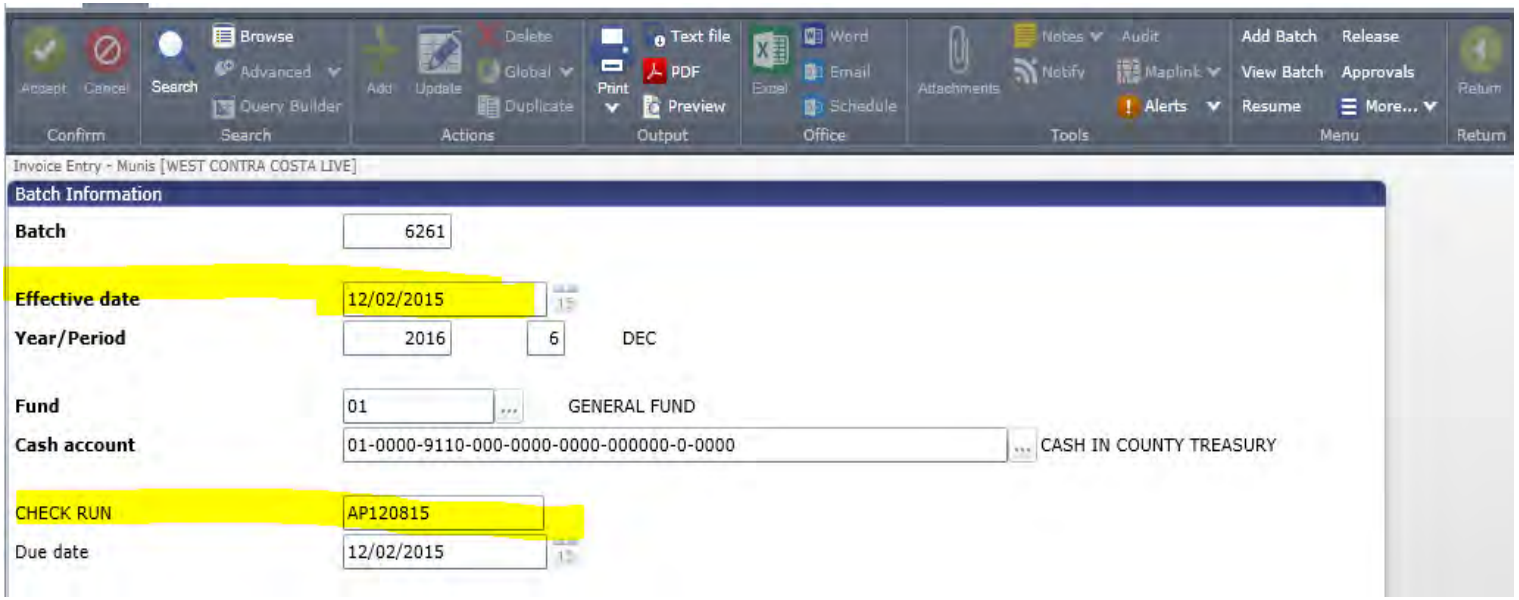


Updated 5/9/14
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Invoice Entry

Go to *Financials > Accounts Payable > Invoice Processing*

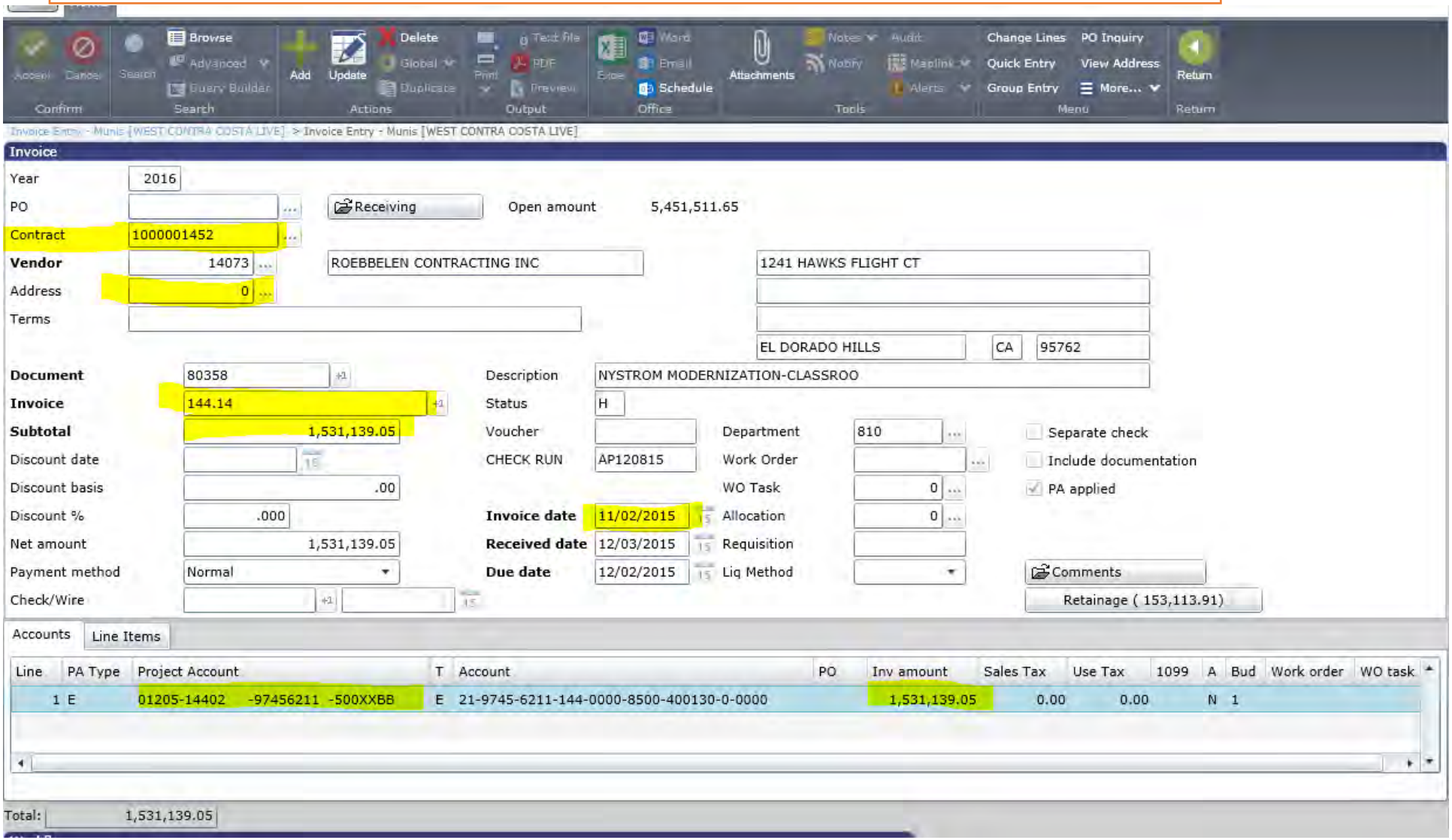
1. Fill the Invoice header for '**Effective Date**' and '**CHECK RUN**'.



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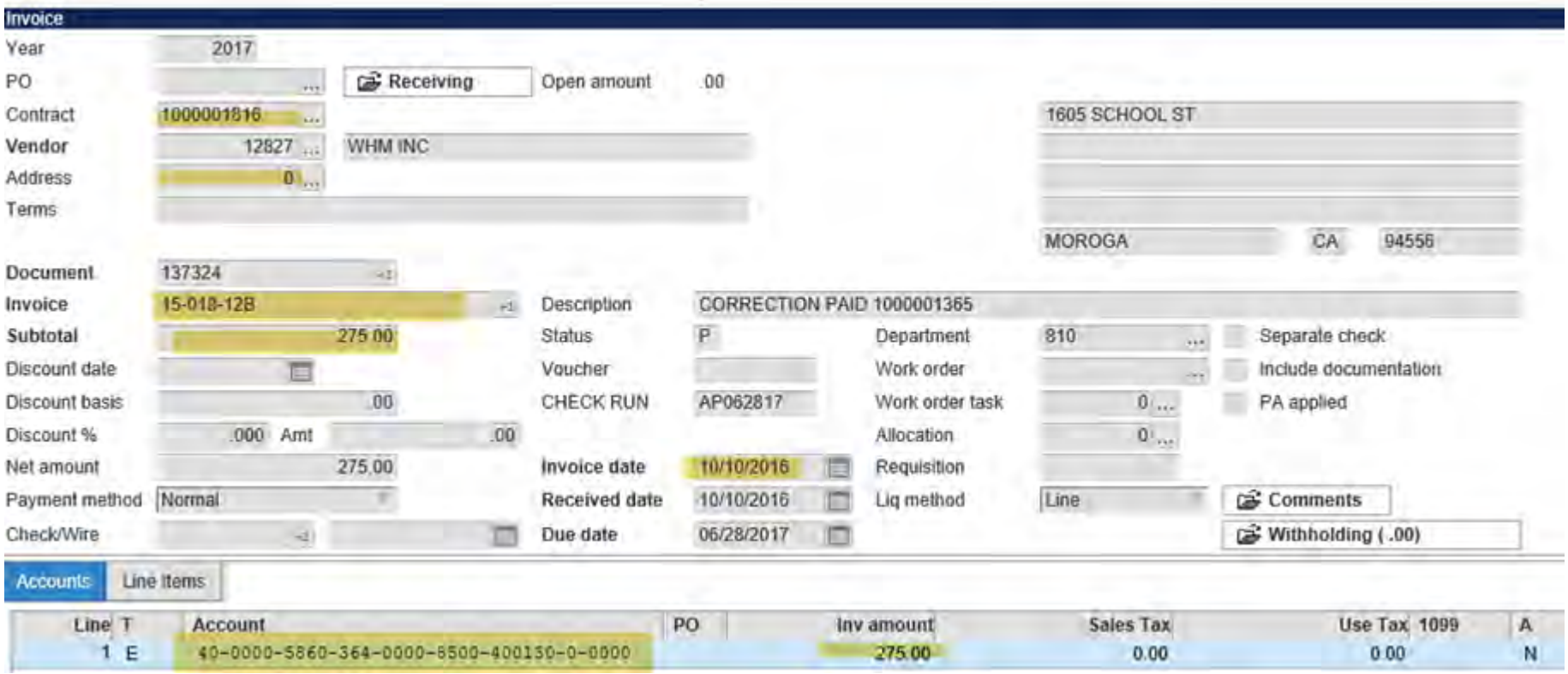
2. Fill the yellow highlighted ones.
3. If it needs the separate check, then flag the box of '**Separate check**'

Fund 21 Contract – Project Account field will appear. Enter Project String and GL account code will pop-up automatically



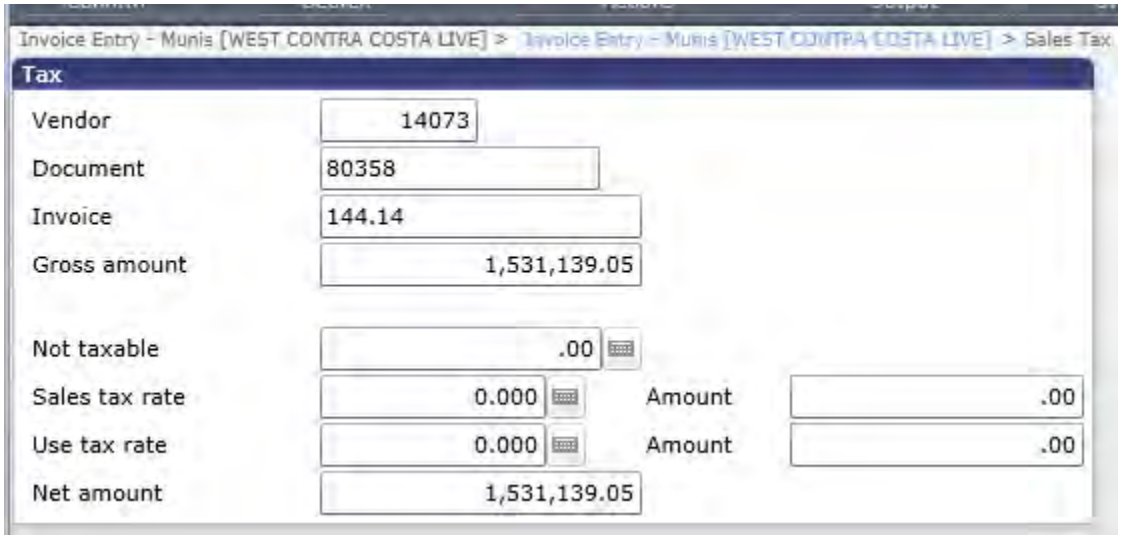
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Contract with other Funds – GL account field will appear. Enter GL account code



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4. Adjust the Tax screen and click '**Return**' and fill the rest of Invoice main screen. If this is a contract payment, make the tax rate to **ZERO**.



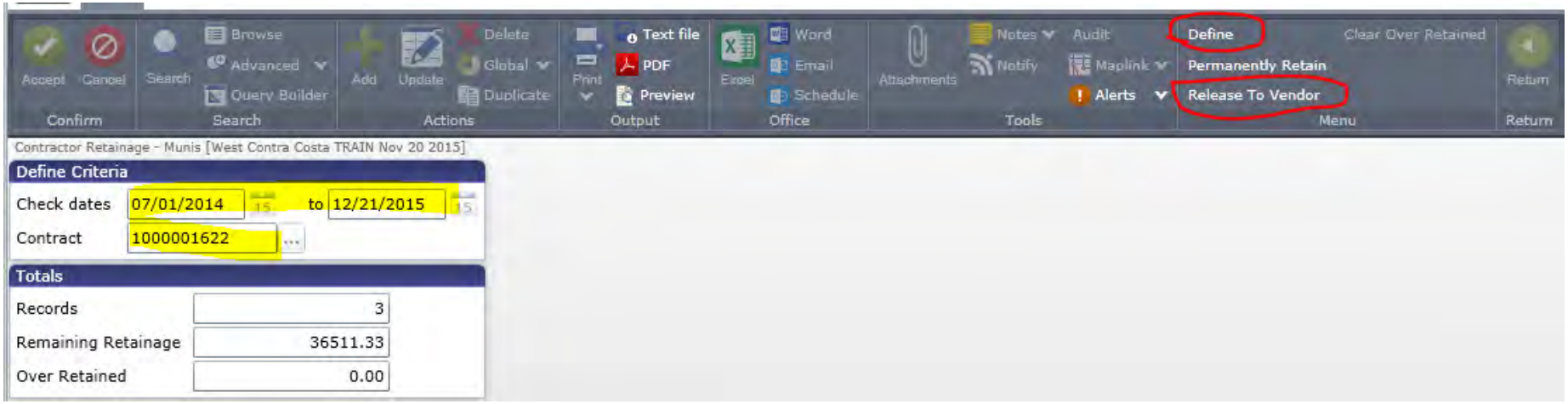
5. Check the retention hold amount for accuracy
6. Attach the invoice

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Retention payment

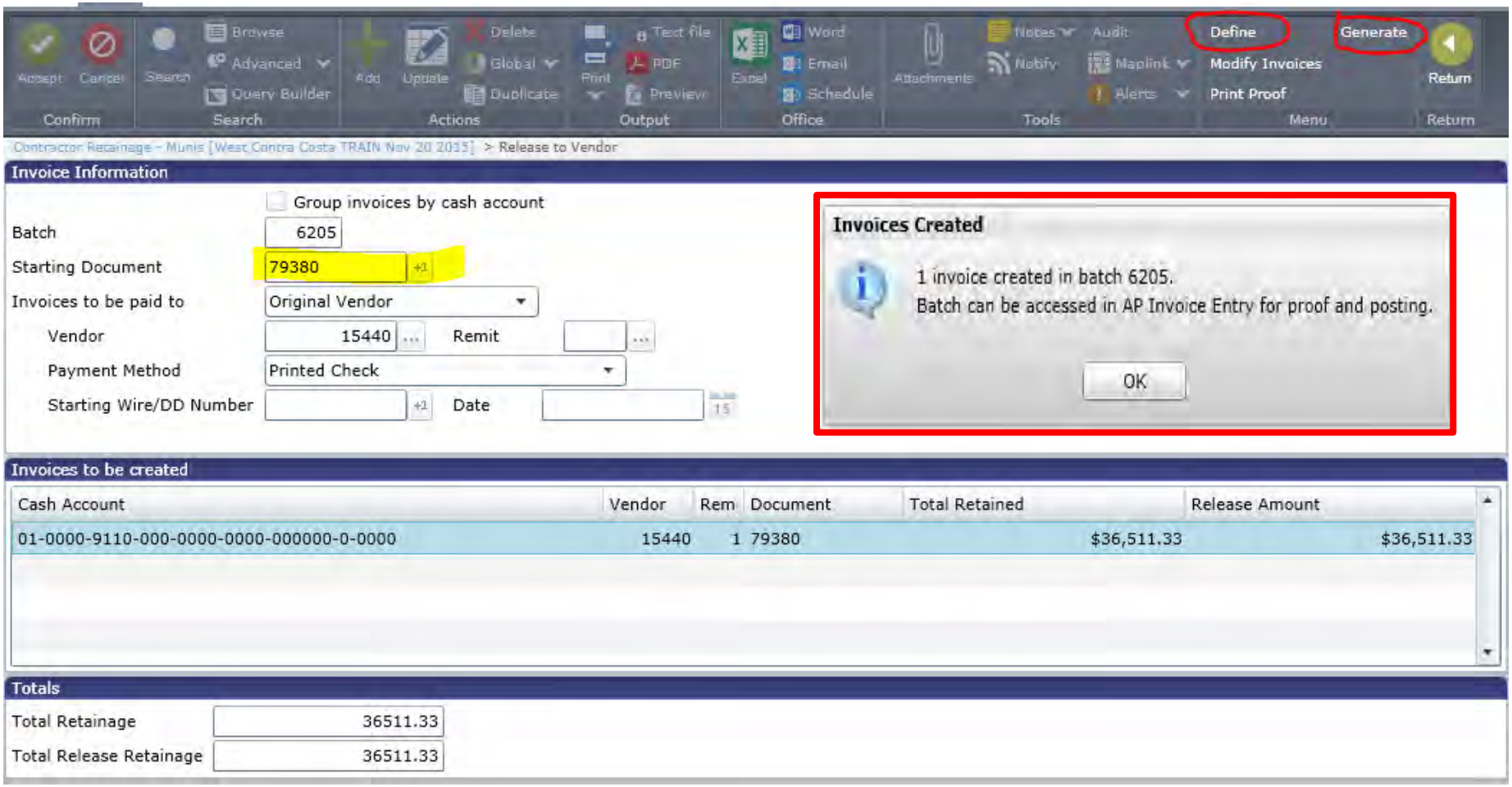
Go to *Financials > Accounts Payable > Vendor Processing > Contract Retainage*

1. Click **Define** and complete the '**Check dates'** and '**Contract#**'. Then Click **Accept**. Click '**Release To Vendor**'.



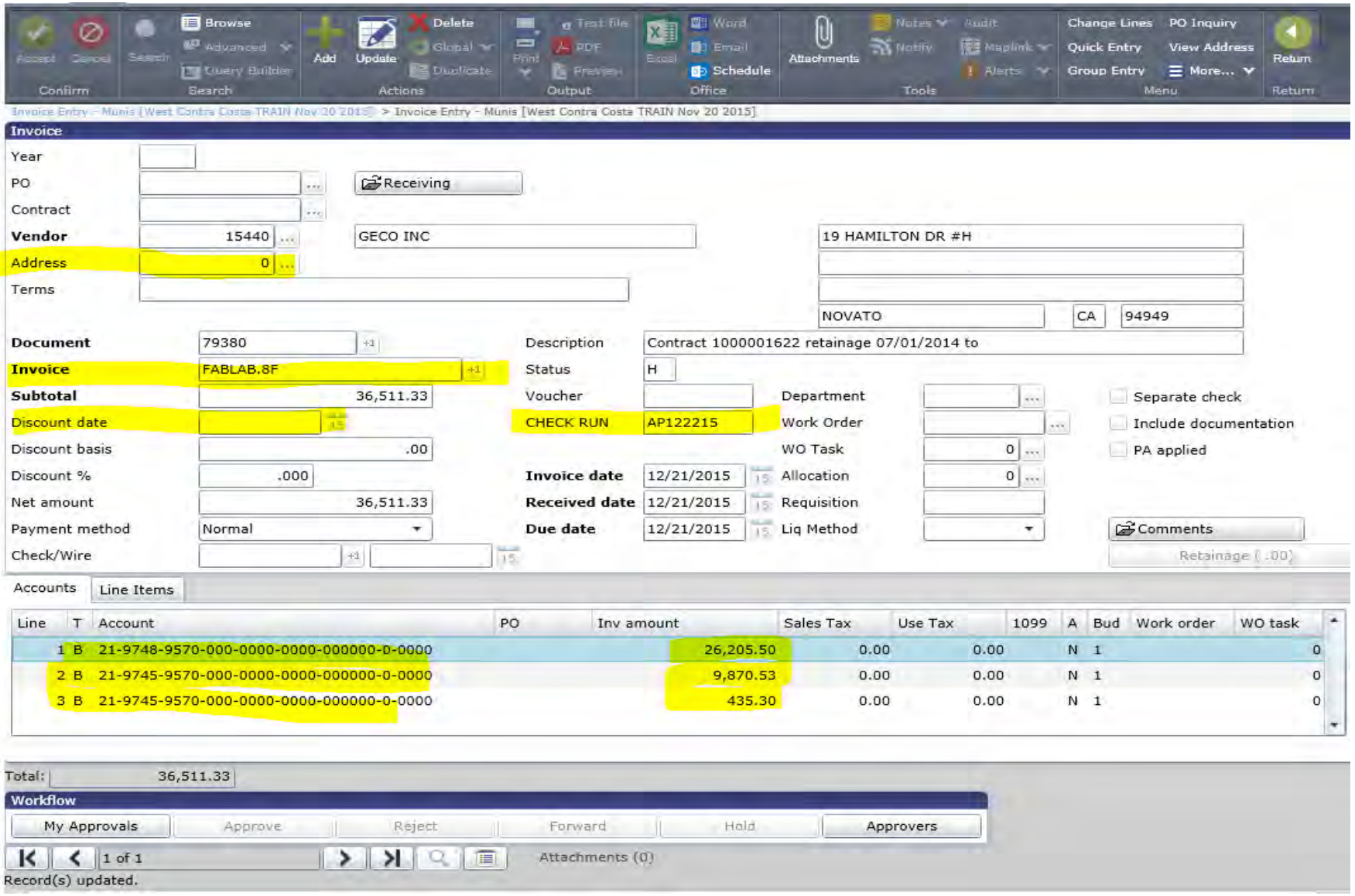
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2. Click **Define** and click +1 on **Starting Document** to create a new Document#.
3. Click **Accept**. Click **Generate** to create the Invoice Entry and **OK** on the '**Invoice Created**' pop-up message.
4. If the amount needs to be adjusted, **then it must be adjusted here before create an Invoice Entry**
5. If the retention amount is **FINAL**, then **DO NOT Adjust** the amount here but **ADJUST** the Amount on **Invoice Entry** which is fully liquidating the retention held amount



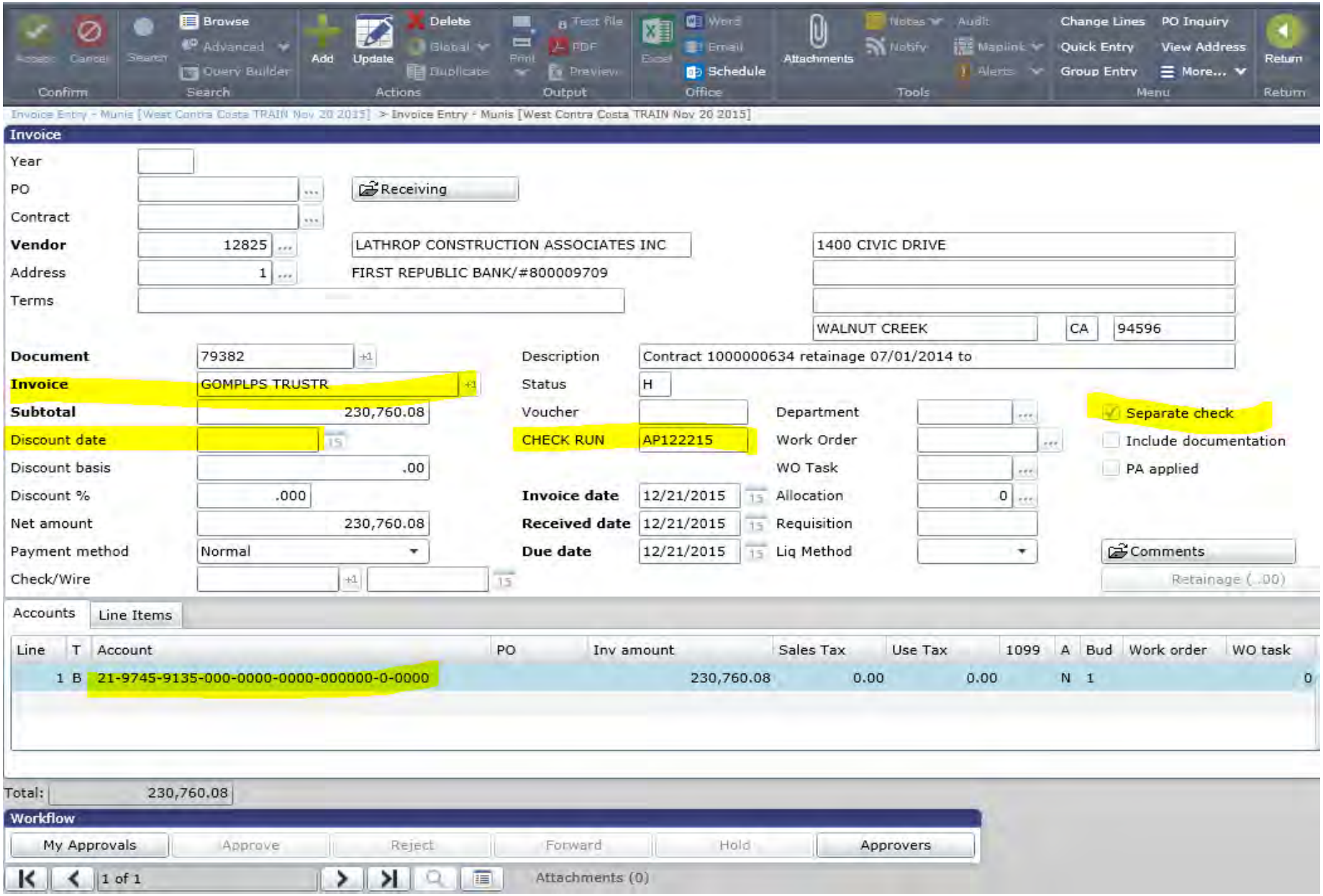
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6. Go to Invoice Entry and select the batch# and modify the fields.
    a. Release the retention amount to Vendor (Object 9570)
    b. Amount must be adjusted in Contractor Retainage program if this is not FINAL.



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c. Release the retention amount to Bank Escrow Account (Object 9135) – Must be processed next check run after invoice is paid



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Invoice correction thru Invoice Entry Program

Forensic Audit Implementation Task Force number 55, TC 14-3

For an invoice paid with the wrong contract/PO correction:

1. If it's found out before Vendor cash out the check
   - Request Vendor to return the check to re-issue
   - Once receive the check from Vendor, void the check and re-issue with the correct contract/PO
   - It will be reversed with the wrong contract/PO and will be re-issued with the correct contract/PO automatically
   - This shall be the regular practice, and there is no issue on the contract/PO

2. If it's found out after Vendor cash out the check
   - The same amount will be in and out with the different Contract/PO number.
   - Through the AP batch, the wrong contract/PO amount shall be added as a Credit Memo first, and the correct contract/PO amount shall be added as a regular invoice amount to the correct contract/PO.

     Example:

     Contract A invoice#**11** of $4,000 was paid out of Contract B on 8/1/19
     Vendor cashed out the $4,000 already and verified on 9/1/19
     Contract A invoice#**22** of $1,000 needs to pay on 9/24/19
     - Enter in Invoice Entry module:
       - First invoice screen: Contract B invoice#**11A** of <$4,000>
       - Second invoice screen: Contract A invoice#**11B** of $4,000
       - Third invoice screen: Contract A invoice#22 of $1,000

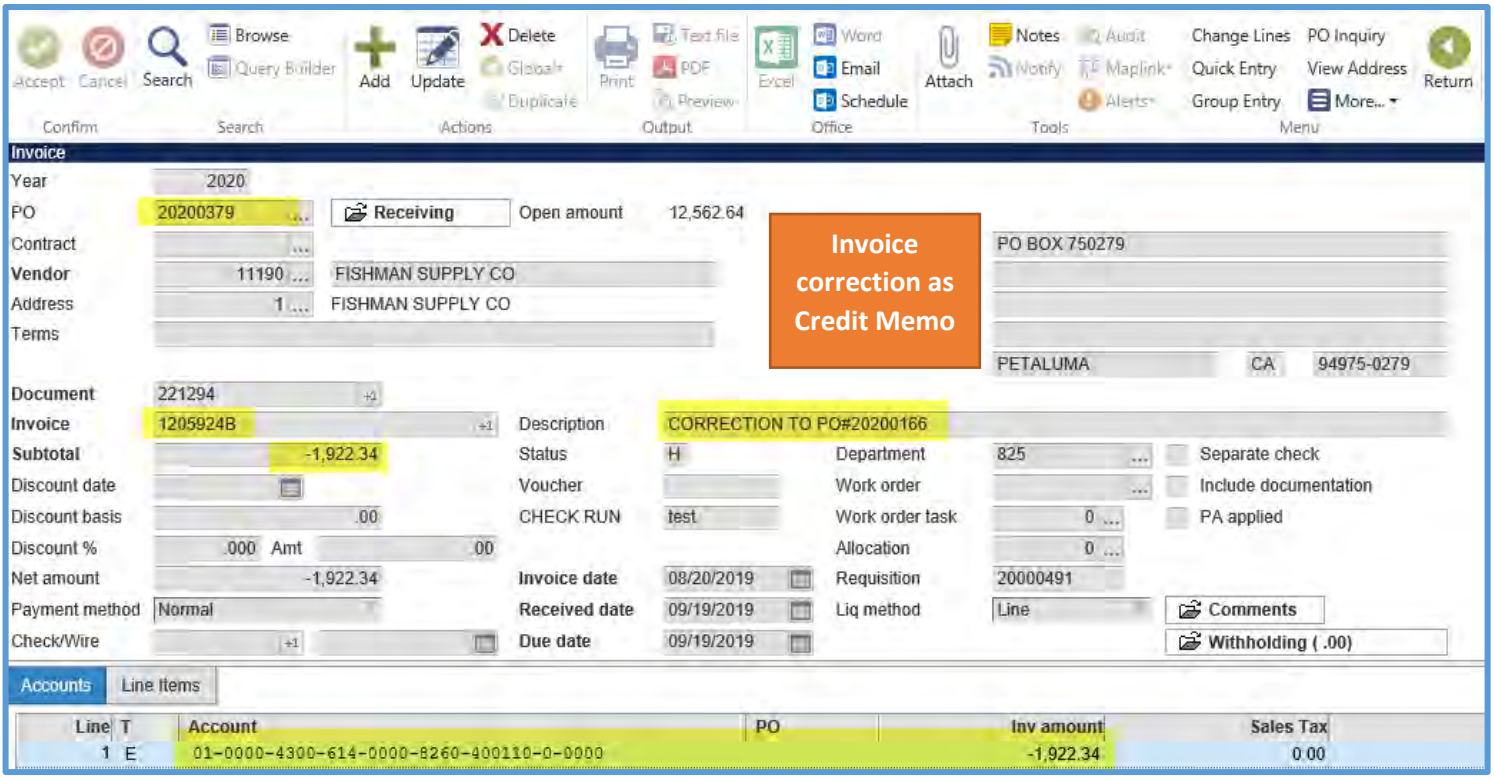
   - If the correction AP batch entry is needed only without any payment to the vendor, use the AP batch name as **AA – FRIDAY Batch (AA092719) as below example.**

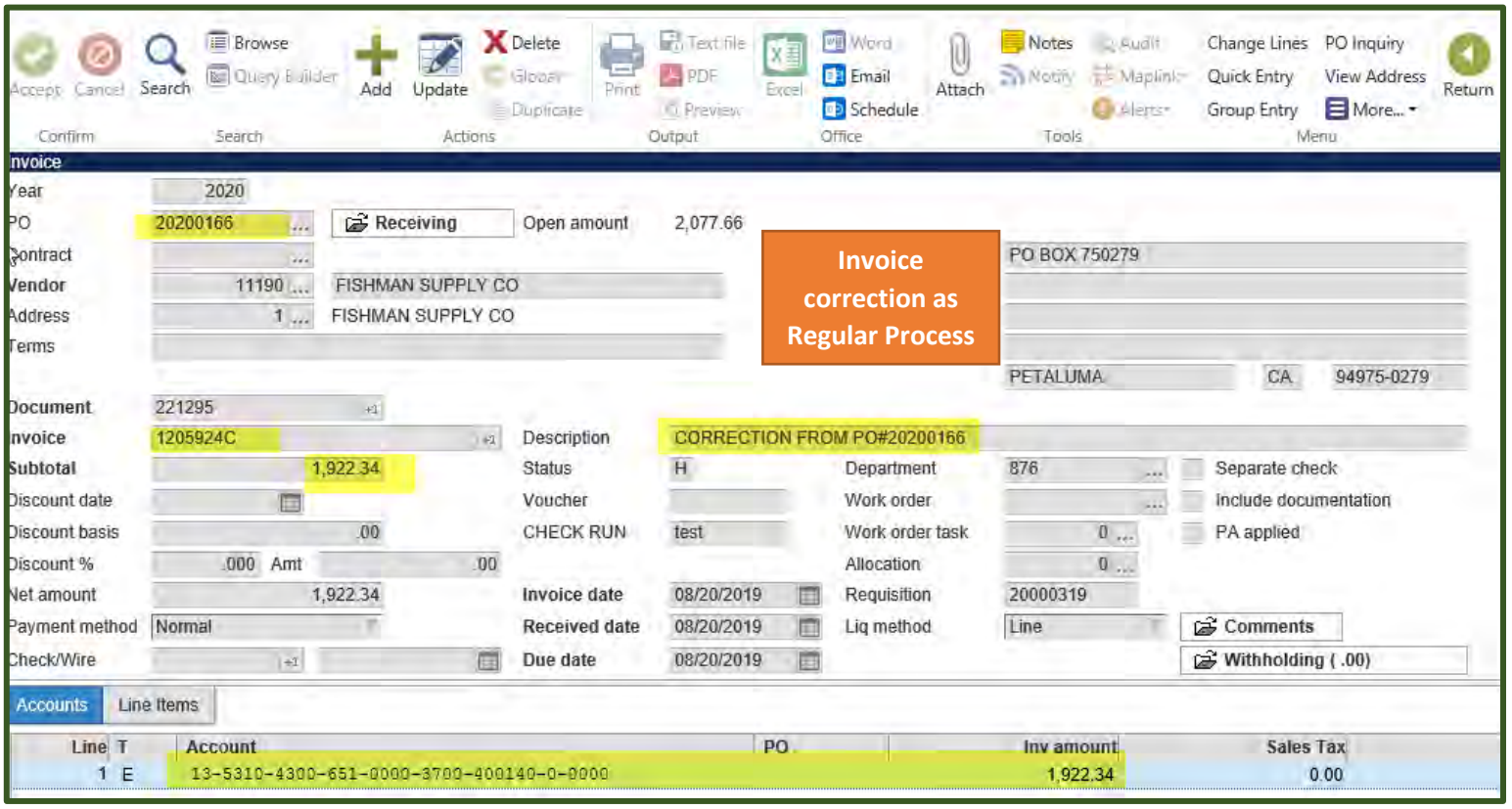
Example:

PO#	Vendor Name	Invoice#	Invoice Amount	Inv Date	check#	check date	Account code
20200379	FISHMAN SUPPLY CO	1205924	$1,922.34	8/20/2019	186089	9/4/2009	01-0000-4300-614-0000-8260-400110-0-0000
20200166	FISHMAN SUPPLY CO						13-5310-4300-651-0000-3700-400140-0-0000

(1) Invoice#1205924 s/b paid from PO#20200166 Food Service but it's paid from PO#20200379 Custodial
(2) Process as a credit memo for PO#20200379 (Invoice number to 1205924**B**)
(3) Process as a regular invoice payment for PO#20200166 (invoice number to 1205924**C**)

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Bond Program Monthly Reconciliation SACS Code (General Ledger Account Code) and Project Ledger Account Code

1. Each Regular and Variable Payroll
    a. Each payroll, print out the Payroll GL Distribution Journal for Fund 21 and Project String pages
    b. If GL accounts are equal to Project Strings, initial and date on the reconciliation
    c. Go to SSRS Report > *Finance > Projects > Payroll check History – Projects*
        i. Download the employee detail payroll data in excel and reconcile
        ii. Attach with the reconciliation sheet

2. Monthly Payroll Encumbrance
    a. Payroll encumbrance is updated every end of the month by Business Service for General Ledger only
    b. Select Fund 21 data from the payroll encumbrance report
    c. Add Project Strings for each employee account codes
    d. Create a Project Ledger encumbrance journal
    e. Approver review and sign and date on the encumbrance journal entry form
    f. Enter in Munis Project Encumbrance Entry/Proof
    g. Review batch and post
    h. Run YTD Budget Report and Project Budget to verify
    i. Approver sign and date on both reports if it's verified

3. Every end of the month-end close
    a. Run Project Ledger Utility
    b. Go to SSRS report > *Finance > General Ledger > GL Detail Transaction – 02*
    c. Select Fund 21, Object 1000:6999, Project Codes, and Posting information
    d. Download accumulated data from July thru reconciling month
    e. Reconcile General Ledger Resource, Object, and Site vs Project Ledger Resource, Object, and Site for Object 4000:6999
        i. Salary General Ledger Object 1000:3999 should be Project Ledger one Object, either 2310 or 2410
        ii. If the variance is found, create a manual correction
        Budget variance – Project Multi-Year Budget Amendment/Transfer Form
        Actual variance – General Journal Entry Form
        Encumbrance variance – Encumbrance Journal Entry Form
    f. Print out the Financial Summary Report
    g. Initial and date on the both reconciliation sheet and Financial Summary Report if the reconciliation is made

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Forensic Audit Implementation Task Force number 52, TC13-11

For Negative change order input in Munis Contract program:

1. Board approves negative change order or amendment of contract
   - Reference Munis Incident#4916907 Tyler response: Negative line amounts are not allowed on the Items tab
   - Do change order for the Contract in Munis
   - Revised the amount by fiscal year on **Accounts** Tab
   - Add new Item number with a note 'BOE XX/XX/XXXX – NEGATIVE CO#/AMENDMENT#' without change of amount but amount changes shall be made to the previous Items. See the below example

Example Board approved Change Order

May 24, 2017 Change Order Summary- Non Bond

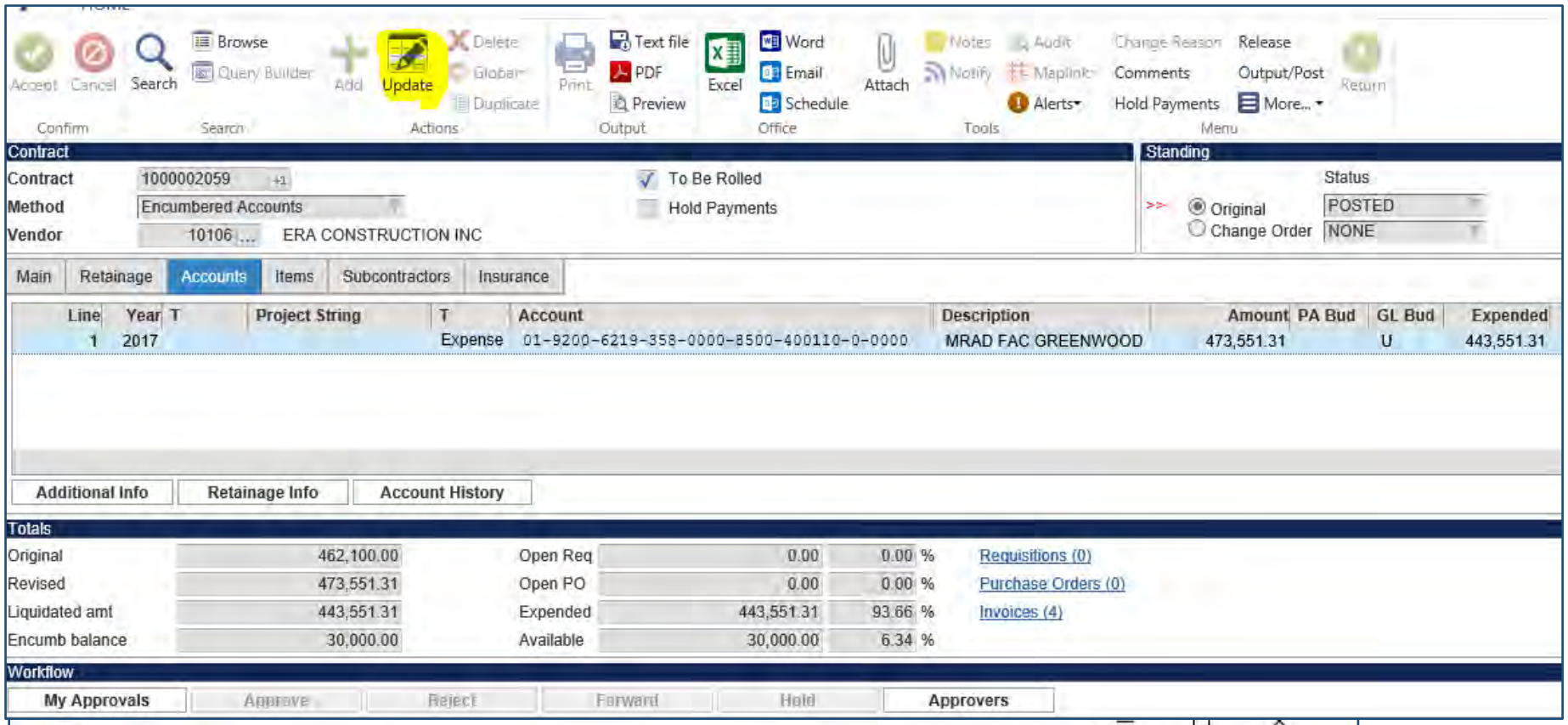
	Project	Company	Original Contract	Previously Approved/ Ratified CO's	CO's Pending Ratification	Change Percent	Total CO'S Pending Ratification	Total Change Percent	Total CO's	Total CO Percent of Original Contract	Adjusted New Contract	Change Order Numbers
1	Greenwood Parking Improvements	ERA Construction, Inc.	$462,100.00	$11,451.31	-$30,000.00	-6%	-$30,000.00	-6.49%	-$18,548.69	-4.01%	$443,551.31	2

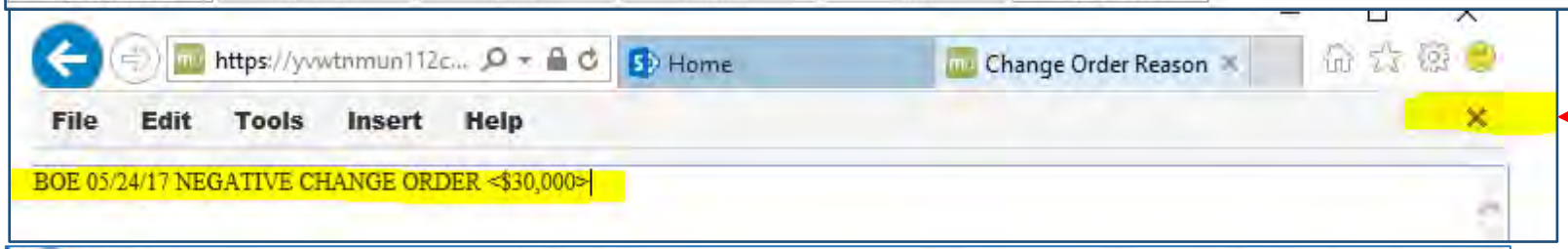
Total Board Action	($30,000.00)

Note: the proposed Board Action is to Approve all Change Orders below ten percent (10%) of the Contract Value.

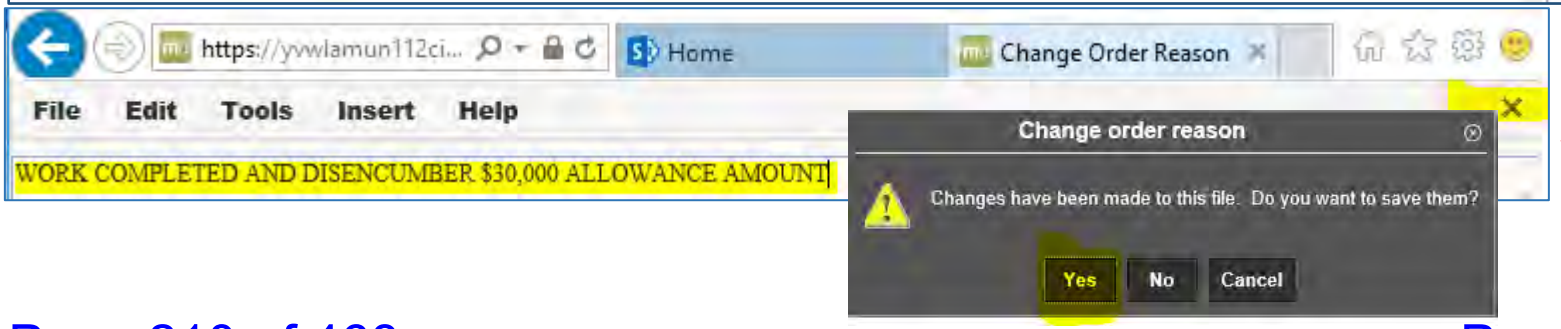
1. Once Board approves the Negative Change Order,
2. Go to *Financials > Purchasing > Contract Management > Contract Change Orders*
3. Go to **Accounts** tab and Click **Update** and put a change order note and close out **X** the note

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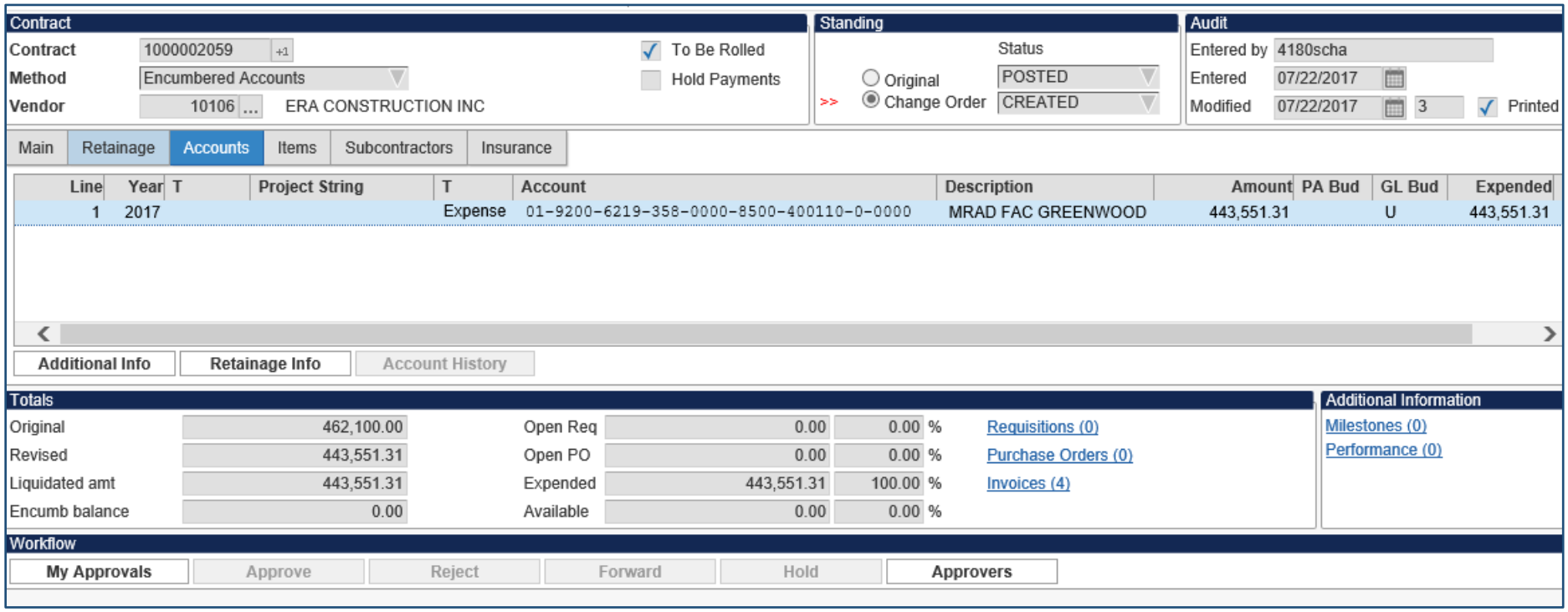
Regular Negative Change Order



Disencumber Allowance Amount

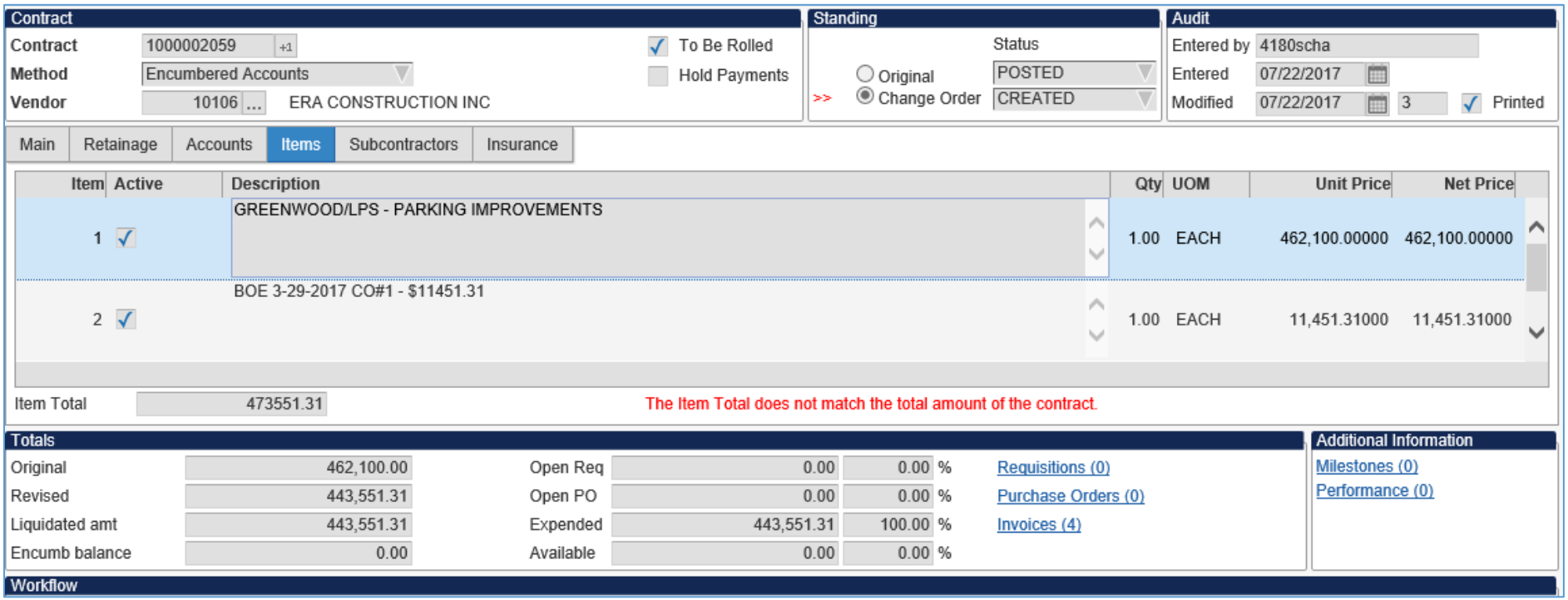
OR other Negative Change Order

4. Update the amount from $473,551.31 to 443,551.31 to reduce <$30,000> and **Accept**

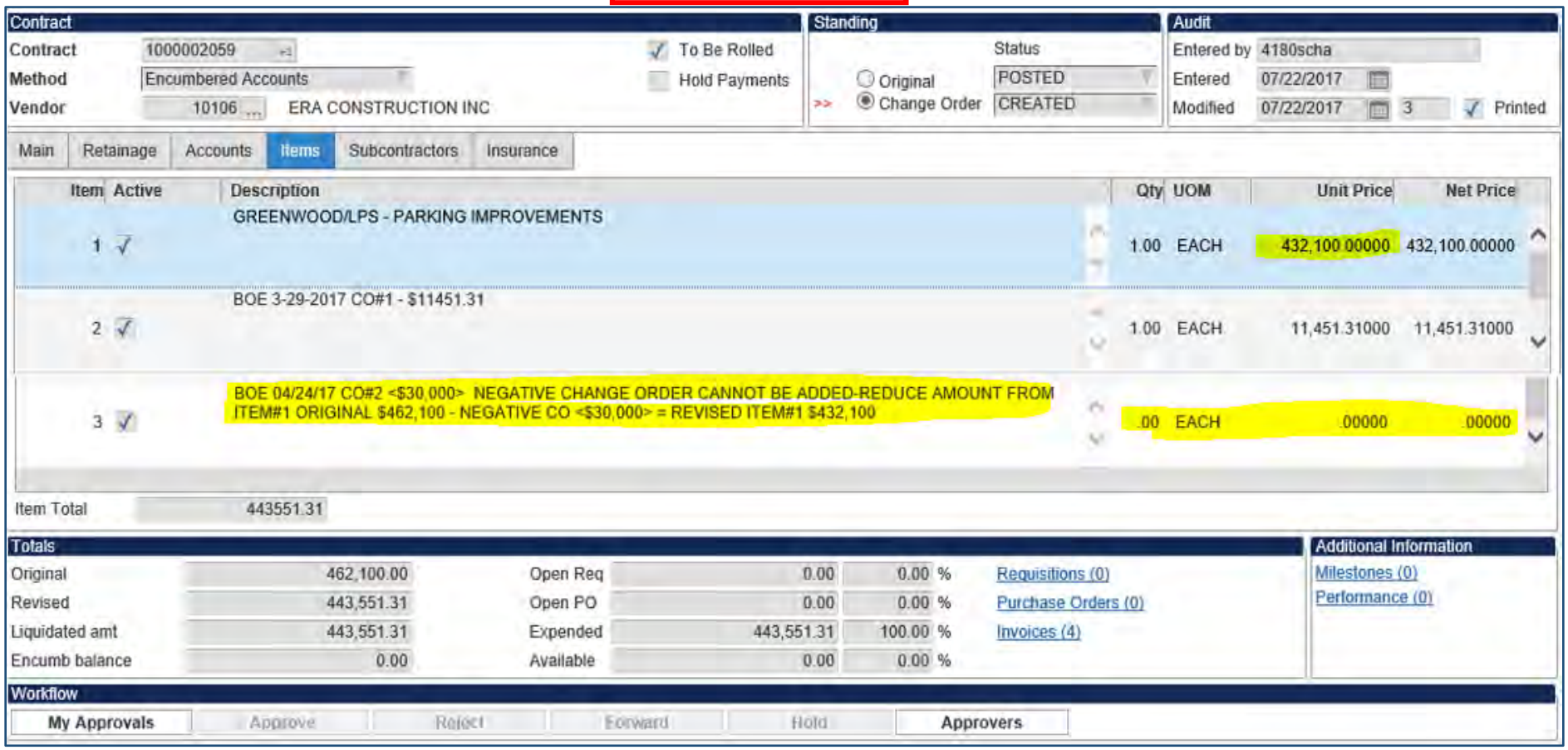


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5. Go to **Items** tab and click **Update**
6. Add new Item# and add a note for the Board approved negative change order without a change of quantity and amount
7. Must indicate which item number is revised for the negative change order
8. Update the negative amount to the previous Item and **Accept**
9. Review all updates for the accuracy and **Release** to the workflow



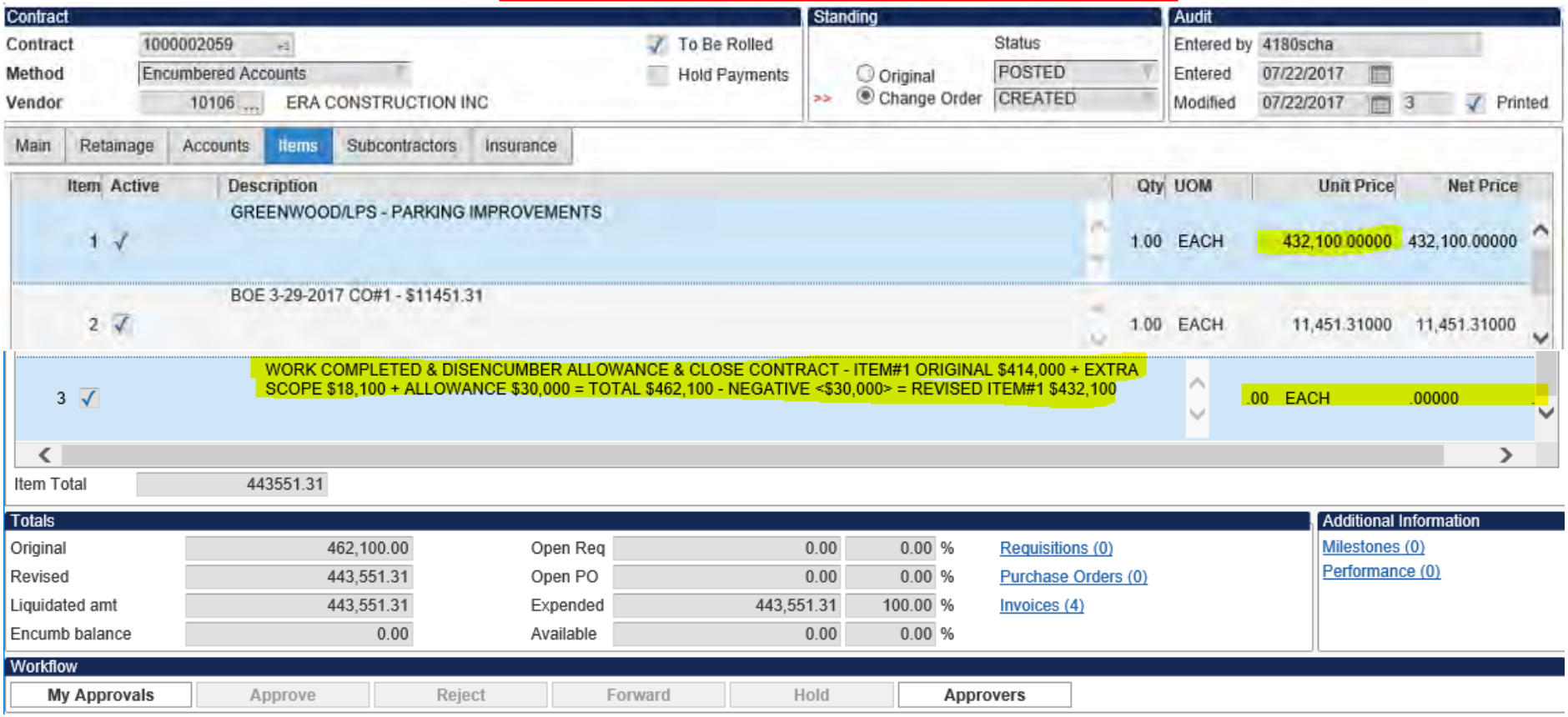
Regular Negative Change Order



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Disencumber Allowance Amount

or other Negative Change Order



Cha, SeungJa

From: CRM Admin <DynamicsCRM@tylertech.com>
Sent: Friday, July 1, 2016 6:35 AM
To: Cha, SeungJa
Subject: Support Case Updated - # 4916907 CRM:001160518855

Case #4916907has been updated.

Assigned To: Kimberly Johnson

Status: Open

Description of Issue: Negative amount in Contract Item

Support Notes: You are correct, negative line amounts are not allowed on the Items tab. The item amount or the original amount can be reduced but not made negative.

You may update, view additional information or check the status about the casethrough our support website.

Thank you for using our customer support web portal.

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1.8. Invoicing

1.8.1. Payment Approval Form

1.8.1.1. Navigation of the Payment Approval Form
1.8.1.2. Types of Payment Approval Forms

1.8.1.2.1. Regular
1.8.1.2.2. Multi-Year
1.8.1.2.3. Multi-funded
1.8.1.2.4. Multi-year & Multi-funded
1.8.1.2.5. Reimbursable
1.8.1.2.6. Retention
1.8.1.2.7. Retention – Escrow

1.8.1.3. Check Request

1.8.2. Invoice Tracking Sheet

1.8.3. Invoice Rejection Correspondence

1.8.4. Invoice Process Flowchart

1.8.5. Pay Application Process Flowchart

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Payment Approval Form Features:

Vendor Details

Munis Contract# & Billing Reference

Accounting Summary

Invoice Types:

1. Regular
2. Multi-year
3. Multi-funded
4. Multi-year & Multi-project
5. Reimbursable
6. Retention
7. Escrow

West Contra Costa Unified School District
Facilities Planning & Construction
Payment Approval Form — **FY 2018-19**

Fiscal Year

Vendor#:	12641	**Date:**	2/1/2019
Vendor Name:	East Bay Times (West County Times)	**Invoice Date:**	12/31/2018
Site Name:	Central	**Received Date:**	1/18/2019
Contract#:	***1000000867***	**Invoice#:**	0001171252
Project Description:	FOC Bid Advertisements; Billing Period from December 1, 2018 to December 31, 2018.	**Project#:**	61501396-00 / GF & FUND 40

Invoice Details

Bond Project number & Non-Bond Project

****

Fund 21 Project String:	01396-61500-97485890-748LGAD
Fund 21 GL Account code:	21-9748-5890-615-0000-8500-400130-0-0000
Other Fund Account code:	40-0000-5890-615-0000-8500-400130-0-0000
Other Fund Account code:	01-0000-5900-686-0000-7200-800100-0-0000
Other Fund Account code:	01-8150-5890-130-0000-8110-400110-0-8151

Original Contract Amount:	$30,000.00
Revised Contract Amount:	$110,544.00
Liquidated Amount:	$64,406.00
Fund 21 Balance:	$26,929.50
Fund 40 Balance:	$19,208.10
Fund 01 Balance:	$0.40
RRM Balance:	$0.00
Contract Balance:	$46,138.00

Contract Summary

Amount of This Invoice:	Fund 21	**$900.00**
Amount of This Invoice:	Fund 40	**$135.00**
Amount of This Invoice:	Fund 01	**$0.00**
Amount of This Invoice:	RRM	**$0.00**
Total of This Invoice:		**$1,035.00**

Invoice Summary

Contract Balance after this payment:	**$45,103.00**
Fund 21 Balance after this payment:	$26,029.50
Fund 40 Balance after this payment:	$19,073.10
Fund 01 Balance after this payment:	$0.40
RRM Balance after this payment:	$0.00

Forecasting

****

Please review the invoice and approve the payment by signing the below:

Signatures	**Date**
Initiator:	
Fiscal Approver:	
Facilities Approver:	

Approvals

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West Contra Costa Unified School District
Facilities Planning & Construction
Payment Approval Form **FY 2019-20**

Vendor#: 20428 **Date:** 2/7/2020
Vendor Name: Sierra West Consulting Group **Invoice Date:** 1/7/2020
Site Name: Pinole Valley High School **Received Date:** 1/10/2020
Contract#: ***1000003316*** **Invoice#:** 20-3646
Project Description: PVHS - Fields Cost Estimating Services **Project#:** 36201377-07

****

Account code: 21-9748-5860-362-0000-8500-400130-0-0000
Project String: 01377-36207-97485860-420OSVC

Invoice Types:

1. Regular

Original Contract Amount:	$17,960.00
Revised Contract Amount:	$17,960.00
Liquidated Amount:	$0.00
Contract Balance:	$17,960.00
Amount of This Invoice:	**$17,960.00**

Contract Balance after this $0.00 **CLOSE CONTRACT**

****

Please review the invoice and approve the payment by signing the below:

Signatures **Date**

Initiator:

Fiscal Approver:

Facilities Approver:

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West Contra Costa Unified School District
Facilities Planning & Construction
Payment Approval Form

FY 2019-20

Vendor#: 11041 **Date:** 1/31/2020
Vendor Name: WLC Architects Inc **Invoice Date:** 12/11/2019
Site Name: Pinole Valley High School **Received Date:** 1/31/2020
Contract#: ***1000000716*** **Invoice#:** 0101970104
Project Description: Pinole Valley High School - Project Design Contract for November 2019 Services **Project#:** 36201377-00

****

Fund 21 Project String: 01377-36200-97456201-316XAOR
Fund 21 GL Account code: 21-9745-6201-362-0000-8500-400130-0-0000

Invoice Types:

2. Multi-year

Original Contract Amount:	$8,451,539.00
Revised Contract Amount:	$16,415,420.41
Liquidated Amount:	$15,598,035.18
2020 Balance:	$213,393.23
2021 Balance:	$480,000.00
2022 Balance:	$123,992.00
Contract Balance:	$817,385.23
Amount of This Invoice:	**$59,330.83**
Contract Balance after this payment:	**$758,054.40**
2020 balance after this payment:	$154,062.40
2021 balance after this payment:	$480,000.00
2022 balance after this payment:	$123,992.00

****

Please review the invoice and approve the payment by signing the below:

Signatures **Date**

Initiator:

Fiscal Approver:

Facilities Approver:

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West Contra Costa Unified School District
Facilities Planning & Construction
Payment Approval Form

FY 2019-20

Vendor#: 12641
Vendor Name: East Bay Times (West County Times)
Site Name: Central
Contract#: ***1000000867***

Date: 2/11/2020
Invoice Date: 1/31/2020
Received Date: 2/10/2020
Invoice#: 0001239117

Project Description: Bid Advertisements; Billing Period for January 2020
Project#: Multiple

****

Fund 21 account code: 01396-61500-97485890-748LGAD 21-9748-5890-615-0000-8500-400130-0-0000
Fund 40 account code: 40-9690-5890-615-0000-8500-400130-0-0000
Fund 01 account code: 01-0000-5890-667-0000-7510-400100-0-0000
RRM Project account code: 01-8150-5890-615-0000-8110-400110-0-8151
Fund 25 Project account code: 25-9025-5890-615-0000-8500-400130-0-0000

Invoice Types:

3. Multi-funded

Original Contract Amount:	$30,000.00
Revised Contract Amount:	$110,544.00
Liquidated Amount:	$75,339.20
Fund 21 Project Balance:	$11,703.20
Fund 40 Project Balance:	$13,789.90
Fund 01 Project Balance:	$1,321.00
RRM Project Balance:	$1,816.90
Fund 25 Project Balance:	$6,573.80
Contract Balance:	$35,204.80

Amount of This Invoice:	Fund 21	**$621.00**
Amount of This Invoice:	Fund 40	
Amount of This Invoice:	Fund 01	
Amount of This Invoice:	RRM Project	
Amount of This Invoice:	Fund 25 Project	
Total of This Invoice:		**$621.00**

Contract Balance after this payment:	**$34,583.80**
Fund 21 Balance after this payment:	$11,082.20
Fund 40 Balance after this payment:	$13,789.90
Fund 01 Balance after this payment:	$1,321.00
RRM Balance after this payment:	$1,816.90
Fund 25 Balance after this payment:	$6,573.80

****

Please review the invoice and approve the payment by signing the below:

Signatures **Date**

Initiator:

Fiscal Approver:

Facilities Approver:

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West Contra Costa Unified School District
Facilities Planning & Construction
Payment Approval Form

FY 2019-20

Vendor#: 17567
Vendor Name: Moss Adams LLP
Site Name: Central
Contract#: ***1000002440***
Project Description: Performance Audit and Forensic Audit Investigation Implementation Review - Billing for FY 2019 Performance Audit Service

Date: 12/26/2019
Invoice Date: 12/9/2019
Received Date: 12/26/2019
Invoice#: 4020298
Project#: 61501396-01; GF

****

Original Contract Amount:		$227,000.00		
Revised Contract Amount		**$325,000.00**		
Performance Audit:		**$227,000.00**		
50%	21-9745-5830-615-0000-8500-400130-0-0000		01396-61501-97455830-848PERF	
50%	21-9748-5830-615-0000-8500-400130-0-0000		01396-61501-97485830-848PERF	
Liquidated Amount:		**$173,227.89**		
2018 Balance:	FY 16-17 audit	($4,392.59)		
2019 Balance:	FY 17-18 audit	($7,255.30)		
2020 Balance:	FY 18-19 audit	$65,420.00		
Performance Audit Balance:		**$53,772.11**		

Invoice Types:

4. Multi-year & Multi-project

Forensic Audit Investigation Implementation Review:		**$98,000.00**		
30%	21-9745-5830-615-0000-8500-400130-0-0000		01396-61501-97455830-848PERF	
30%	21-9748-5830-615-0000-8500-400130-0-0000		01396-61501-97485830-848PERF	
40%	01-0000-5830-615-0000-7190-400100-0-0000			
Liquidated Amount:		**$49,955.15**		
Phase I Balance @2019:	Fund 21	($1,173.10)	FD 01	($782.05)
Phase II Balance @ 2019:	Fund 21	$30,000.00	FD 01	$20,000.00
Addition Audit Balance:		**$28,826.90**		**$19,217.95**

Amount of This Invoice:	Performance Audit	**$7,830.00**	9745/9748	50%/50%
Amount of This Invoice:	FAI Res 9745	**$0.00**		
Amount of This Invoice:	FAI Res 9748	**$0.00**		
Amount of This Invoice:	FAI Fund 01	**$0.00**		
Total of This Invoice:		**$7,830.00**		

Contract Balance after this payment:	**$93,986.96**
Performance Audit Balance after this payment:	$45,942.11
FAI Fund 21 Balance after this payment:	$28,826.90
FAI Fund 01 Balance after this payment:	$19,217.95

****

Please review the invoice and approve the payment by signing the below:

Signatures **Date**

Initiator:

Fiscal Approver:

Facilities Approver:

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West Contra Costa Unified School District
Facilities Planning & Construction
Payment Approval Form

FY 2018-19

Vendor#: 10631
Vendor Name: Hibser Yamauchi Architects
Site Name: Fairmont ES
Contract#: ***1000002676***

Date: 2/1/2019
Invoice Date: 1/19/2019
Received Date: 1/22/2019
Invoice#: 491010

Project Description: Fairmont ES - Design Services/ Billing Service from Dec. 1, 2018 to Dec. 31, 2018.

Project#: 12310164-00 & Fund 40

****

Fund 21 Project String: 10164-12300-97456201-316XAOR
Fund 21 GL Account code: 21-9745-6201-123-0000-8500-400130-0-0000
Other Fund Account code: 40-9690-6201-123-0000-8500-400130-0-0000

Invoice Types:

5. Reimbursable

Original Contract Amount:		$24,725.00
Revised Contract Amount:		$390,425.00
Liquidated Amount:		$189,277.18
Contract Balance:		$201,147.82
Critical Needs Balance:	Fund 21	$181,415.31
Reimbursable Balance:	Fund 21	$19,732.51
Senior Center Balance:	Fund 40	$0.00
Reimbursable Balance:	Fund 40	$0.00
Contract Balance:		$201,147.82

Amount of This Invoice:	Master Service Fund 21	**$19,401.94**
Amount of This Invoice:	Reimbursable Fund 21	
Amount of This Invoice:	Master Service Fund 40	
Amount of This Invoice:	Reimbursable Fund 40	
Total Invoice:		**$19,401.94**

Contract Balance after this payment:	**$181,745.88**
Critical Needs Balance FD 21 after this payment:	$162,013.37
Reimbursable Balance FD 21 after this payment:	$19,732.51
Senior Center Balance FD 40 after this payment:	$0.00
Reimbursable Balance FD 40 after this payment:	$0.00

****

Please review the invoice and approve the payment by signing the below:

Signatures	**Date**
Initiator:	
Fiscal Approver:	
Facilities Approver:	

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West Contra Costa Unified School District
Facilities Planning & Construction
Payment Approval Form

FY 2019-20

Vendor#: 12624
Vendor Name: Troxell Communications Inc
Site Name: Pinole Valley High School
Contract#: ***1000003110***

Date: 12/31/2019
Invoice Date: 12/19/2019
Received Date: 12/27/2019
Invoice#: 1000003110-03RETENTION

Project Description: PVHS - Projectors installation
Project#: 36201377-05

****

Fund 21 Project String: 01377-36205-97456460-516TECH
Fund 21 GL Account code: 21-9745-6460-362-0000-8500-400130-0-0000

Invoice Types:

6. Retention

Original Contract Amount:	$222,584.42	
Revised Contract Amount:	$222,849.53	
Liquidated Amount:	$222,849.53	
Contract Balance:	$0.00	
Amount of This Invoice:		
Less Retention Amount: 5%	$0.00	
Net Amount to be Paid:	**$0.00**	**CLOSE CONTRACT**
Contract Balance after this payment:	$0.00	
Retention held Amount:	$11,142.48	
Retention balance after this payment:	$11,142.48	
Retention Released to Vendor:	**$11,142.48**	
Retention Balance:	$0.00	
Notice of Completion Date:	7/27/2019	

****

Please review the invoice and approve the payment by signing the below:

Signatures	**Date**
Initiator:	
Fiscal Approver:	
Facilities Approver:	

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West Contra Costa Unified School District
Facilities Planning & Construction
Payment Approval Form

FY 2019-20

Vendor#: 12825
Vendor Name: Lathrop Construction
Site Name: Pinole Valley High School
Contract#: ***1000001929***
Project Description: PVHS New Campus Main Contractor June 2019 Billing

Date: 1/21/2020
Invoice Date: 1/13/2020
Received Date: 1/21/2020
Invoice#: 00043
Project#: 36201377-05

****

Fund 21 Project String: 01377-36205-97486211-500XXBB
Fund 21 GL Account code: 21-9748-6211-362-0000-8500-400130-0-0000

Invoice Types:

7. Escrow

Original Contract Amount:	$129,894,002.00	
Revised Contract Amount:	$135,324,210.00	added CO#102
Liquidated Amount:	$135,324,210.00	
Contract Balance:	$0.00	
Amount of This Invoice:		
Less Retention Amount: 5%	$0.00	
Net Amount to be Paid:	**$0.00**	
Contract Balance after this payment:	$0.00	
Retention held Amount:	$6,640,346.78	
Retention balance after this payment:	$6,640,346.78	
Escrow Released to Vendor:	**$2,293,756.58**	
Escrow Balance:	$4,346,590.20	
BOE approved Notice of Completion Date:	12/18/2019	

(1) Payment was held due to Stop Notice 7/9/2019

(2) Process Outstanding Payments due to NOC (***BOE approved 12/18/19***) and no more retain

(3) Hold the Stop Notice from Retainage

****

Please review the invoice and approve the payment by signing the below:

Signatures	**Date**
Initiator:	
Fiscal Approver:	
Facilities Approver:	
Associate Superintendent for Escrow Release:	
Executive Director General Services for Escrow Release:	

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West Contra Costa Unified School District
Facilities Planning & Construction
Payment Approval Form
CHECK REQUEST

FY 2019-20

Vendor#:
Vendor Name:
Vendor Address:

Date:
Invoice Date:

Site Name:
Requisition#
Check Request Description:

Received Date:
Invoice#:
Project#:

****

Fund 21 Project String: _____

Fund 21 GL Account Code: _____

Other Account Code: _____

Invoice Amount:	**$ 0.00**	CLOSE PO

Funding Available:	
Budget Transfer Submitted:	
Budget Transfer Received:	
Requisition Released:	

HOLD check for pick up:	**YES**
Check Needed by:	
Requested by:	Select

****

Please review the invoice and approve the payment by signing the below:

Signatures	**Date**
Initiator:	
Facilities Approver:	
Bonds & Finance Approver:	

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All Other Check Request Instruction

*(Push **TAB** button to the next field)*

1. FY – Select current fiscal year (example: 2019-20)
2. Vendor# - Enter the vendor number. Refer to Vendor listing under FOC home drive:\Munis Vendor Info (example:11376)
3. Vendor Name – Enter the vendor name (example: State Water Resources Control Board)
   W-9 form is required prior to create a new vendor number
4. Vendor Address – Enter the vendor check mailing address
5. Date – Today's date of requesting (example: 12/04/2019)
6. Invoice Date – Enter the invoice date (example: 10/15/2019)
7. Received Date – Must be equal to the date stamp on the invoice (example:12/03/2019)
8. Invoice# - Enter the invoice number
9. Project# - Bond program project number or other funding sources
   Example Bond Project: Wilson Campus Replacement (16510170-00), Crespi Critical Needs Project (20610154-00)
   Example Non-bond Project: GF Unrest (General Fund Unrestricted such as legacy project not active currently), RRM (On-going Routine Maintenance Project), MRAD (MRAD project), Fund 25 (Developer Fee Project Capital Facility Improvement Project), Fund 40 (Other Capital Outlay Improvement Project), or any other funding sources
10. Site Name – Site or school name (example: Helms Middle School)
11. Requisition – Enter the requisition number if it's created in Munis
12. Check Request Description – Detail description of check request
13. Fund 21 Project String – Enter the project string if the project is a bond program
    a. Enter full project string as 10154206101540097456205328XDSA
       It will convert to 10154-2061015400-97456205-328XDSA
    b. Enter full project string as 0137736205(5 spaces)97456205328XDSA
       It will convert to 01377-36205 -97456205-328XDSA

Project	Project Number	5 digits	10 digits	8 digits	7 digits
Wilson Campus Replacement	16510170-00	10154	2061015400	97456205	328XDSA
PVHS Campus Replacement	36201377-05	01377	36205(5 space)	97456205	328XDSA

14. Fund 21 GL Account Code – Enter the Fund 21 General Ledger account code if the project is a bond program
    Enter as 2197456205206 and **TAB**
    It will convert to 21-9745-6205-206-0000-8500-400130-0-0000
15. Other Account Code – Enter the account code if the project is non-bond
    Enter ***full account*** code as 01000058906670000751040010000000
    It will convert to 01-0000-5890-667-0000-7510-400100-0-0000
16. Invoice Amount – Enter the check request amount
    Enter as 2104.54 and **TAB**
    It will pop-up to **$2,104.54**
17. Check Needed by – Enter the date that you want to pick up
18. Requested by – Use drop-down menu to select your name or requester
19. Type your name on Initiator and date
20. Print out the CHECK REQUEST form and sign on Initiator and submit

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2020-21 FOC Invoice Tracking.

Rec' Date	VENDOR	INVOICE#	Invoice Date	CONTRACT / PO	AMOUNT	Notes 1	Notes 2	Warrant Date

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Dec pay app- docs needed

1 message

Construction Manager <@wccusd.net> Tue, Jan 14, 2020 at 4:27 PM
To: Cheryl Vendor <cherylv@vendor.com>
Cc:

Cheryl,

Please provide these documents to go with Wilson Pay App 17 for December.
(I received the two sets of pay apps today via GSO).

1. Provide subcontractor Conditionals for Nov; I did not receive these for the last pay app.
2. Provide subcontractor Conditionals for Dec with tracking spreadsheet.
3. Provide subcontractor Unconditionals from Oct
4. Provide subcontractor Unconditionals from Nov
5. Provide the local hiring update through Dec

First Name Last Name
Job Title

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Facilities & Construction Department Invoice Process

Based on Forensic Audit Recommendation; TC 11-1, 11-2, 11-4, 11-5 for Invoice payment process from receiving to payment



Fiscal Team:
Open Invoice and Date Stamp
Log in Tracker
- Receive Date
- Vendor Name
- Invoice Number
- Invoice Date

Fiscal Team:
- Within 5 business days
Generate a Payment Approval Form
or Reject the Invoice in Writing

- Update Invoice Tracker

Program/Project Manager:
Review and Approve/Reject

Fiscal Approver:
Review and Approve/Reject

Facilities Approver:
Review and Approve/Reject

Fiscal Team:
Update Invoice Tracker

Fiscal Team:
Enter in Financial System MUNIS

Accounting Department:
Print Checks Weekly
and Mail to Vendor

(6) Completion

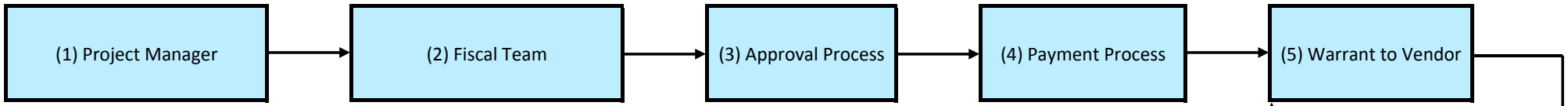
Fiscal Team:
Run Warrant Listing
Update Invoice Tracker
Enter in Account-Ability

Review Outstanding Invoice

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Facilities & Construction Department
Pay Application Process

Based on Forensic Audit Recommendation; TC 11-1, 11-2, 11-4, 11-5 for pay application process from receiving to payment



Project Manager:
Review Pay Application
- G702/G703 Industry Standard Format
- Notarized
- AOR/IOR signatue if require
- Scope of work

Approve or Reject

Fiscal Team:
- Date Stamp

- Within 5 business days
Generate a Payment Approval Form
or Reject the Invoice in Writing

- Review Pay Application
Calaculation and balances

Log in Tracker
- Receive Date
- Vendor Name
- Pay Application Number
- Pay Application Date
- Contract Number
- Work completed and Stored amount
before Retain
- Any notes if needed

Fiscal Approver:
Review and Approve/Reject

Facilities Approver:
Review and Approve/Reject

Fiscal Team:
Update Invoice Tracker

Fiscal Team:
Enter in Financial System MUNIS

(6-a) Escrow Payment Process

Fiscal Team:
Run Contract Retainage Report
after warrant issued

Fiscal Team:
Enter in Financial System MUNIS

Accounting Department:
Print Checks Weekly
and Mail to Vendor

(6) Completion

Fiscal Team:
Run Warrant Listing
Update Invoice Tracker
Enter in Account-Ability

Review Outstanding Pay App

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1.9. Contract Documents

1.9.1. Notice of Award

1.9.2. Notice to Proceed

1.9.3. Agreement Checklist

1.9.3.1. Professional / Special Services
1.9.3.2. Construction Services

1.9.4. Change Order Checklist

1.9.4.1. Design Build
1.9.4.2. Design Bid Build

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NOTICE OF AWARD

To: Contractor Name
("Contractor")

Contractor's Address
(Address)

From: Governing Board ("Board") of West Contra Costa Unified School District ("District" or "Owner")

Re: Project Name
("Project" or "Contract")

Contractor was awarded the Contract on Month, Day, Year, by action of the superintendent or superintendent's designee pursuant to a delegation of authority by the District's Board.

The Contract Price is Amount Dollars ($Amount of Contract).

Contractor must comply with the following conditions precedent within **SEVEN (7)** calendar days of the Date of Execution of this Notice of Award document, indicated below.

Contractor shall execute and submit the following Contract Documents by 5:00 p.m. of the **SEVENTH (7TH)** calendar day following the Date of Execution of the Notice of Award document, indicated below. Failure to properly and timely submit the following Contract Documents entitles District to reject Contractor's bid as non-responsive.

a. Agreement: Submit two (2) copies, each bearing an original signature. **If Contractor is a corporation, Contractor must attach a certified copy of the corporation's by-laws, or the resolution of the Board of Directors of the corporation, authorizing the signatory to execute the Agreement and the bonds required by the Contract Documents.**

b. Performance Bond (100%): Fully executed form provided in the Contract Documents.

c. Payment Bond (100%) (Contractor's Labor and Material Bond): Fully executed form provided in the Contract Documents.

d. Insurance Certificates and Endorsements.

e. Workers' Compensation Certification.

f. Prevailing Wage and Related Labor Requirements Certification.

g. Disabled Veterans' Business Enterprise Participation Certification.

h. Drug-Free Workplace Certification.

i. Smoke-Free Environment Certification.

j. Hazardous Materials Certification.

k. Lead-Based Paint Certification.

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l. Imported Materials Certification.

m. Criminal Background Investigation/Fingerprinting Certification.

n. Roofing Contract Financial Interest Certification

o. Apprenticeship Resolution Compliance Certification

p. Tuberculosis Clearance Certification

q. Iran Contracting Certification

r. W-9 Request for Taxpayer Identification Number + Certification

Failure to comply with these conditions within the time specified will entitle District to consider Contractor's bid abandoned, to annul the Notice of Award, and to declare Contractor's Bid Security forfeited, as well as any other rights the District may have against Contractor.

District will return to Contractor one fully signed counterpart of the Agreement.

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

BY: _____

DATE OF EXECUTION: _____

NAME: Luis Freese

TITLE: Associate Superintendent, Operations

END OF DOCUMENT

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DOCUMENT 00 55 00

NOTICE TO PROCEED

Dated: _____, 20___

To: _____
("Contractor")

_____
(Address)

From: Governing Board ("Board") of West Contra Costa Unified School District ("District" or "Owner")

Re: _____
("Project" or "Contract")

Contractor is hereby notified that the Contract Time under the Contract will commence to run on _____ _____, 20___. By that date, Contractor shall start performing its obligations under the Contract Documents. In accordance with the Agreement executed by Contractor, the Contract Time and Project Completion is _____, 20___.

Contractor must submit the following documents by 5:00 p.m. of the **TENTH (10TH)** calendar day following the date of this Notice to Proceed:

1. Contractor's preliminary schedule of construction.
2. Contractor's preliminary schedule of submittals, including Shop Drawings, Product Data, and Samples submittals.
3. Contractor's preliminary schedule of values for all of the Work.
4. Contractor's preliminary Contractor's Safety Plan specifically adapted for the Project.
5. A complete subcontractors list, including the name, address, telephone number, facsimile number, California State Contractor's License number, classification, and monetary value of all Subcontracts.

Thank you. We look forward to a successful Project.

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

BY: _____

NAME: Luis Freese

TITLE: District Engineering Officer

DATE CONTRACT EXECUTED: _____

END OF DOCUMENT

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Professional Services Agreement Checklist
as of 2/14/2020

Project Name:
Project Number:
Consultant:
Contract Number:
Received Date:
Funding Source:
Type of Contract:

Approval	
_____	_____
Melissa Payne	*Date*
Director of Contracts Administration	

Document	***Received/Accepted***	***Any Missing Documents and/or Miscellaneous Notes***
Agreement (2 copies bearing original signature)		
Insurance Certificates and Endorsements		
Workers Compensation Certification		
Criminal Background Investigation/Fingerprinting Certification		
Tuberculosis Clearance Certification		
W-9 Form		

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Agreement Checklist
as of 2/14/2020

Project Name:
Project Number:
Contractor:
Contract Number:
Received Date:
Funding Source:
Type of Contract:

Approval	
Melissa Payne	***Date***
Director of Contracts Administration	

Document	***Received/Accepted***	***Any Missing Documents and/or Miscellaneous Notes***
PWC-100		
Agreement (Two copies bearing original signature)		
Escrow of Bid Documentaion		
Performance Bond (100%)		
Payment Bond (100%)		
Insurance Certificates and Endorsements		
Workers Compensation Certification		
Prevailing Wage and Related Labor Requirements Certification		
Disabled Veterans' Buisness Enterprise Participation Certification		
Drug Free WorkPlace Certification		
Smoke-Free Environment Certifcation		
Hazardous Materials Certification		
Lead-Based Paint Certification		
Imported Materials Certification		
Criminal Background Investigation/Fingerprinting Certification		
Roofing Contract Financial Interest Certification		
Apprenticeship Resolution Compliance Certification		
Iran Contracting Certificate		
Tuberculosis Clearance Certificate		

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West Contra Costa Unified School District
Facilities Planning & Construction
1400 Marina Way South
Richmond, CA 94804

Contract #

Change Order Check List for Design Build

Project Name:				
☐ **Coversheet, PCO, Summary & Back Up Attached** ☐ **Confirm Change Order Values**				
Change Order Signatures			**PCO Signatures**	
☐ Design Build Entity ☐ Construction Manager ☐ Facilities Approver			☐ Design Build Entity ☐ Construction Manager ☐ Estimator ☐ Scheduler ☐ Facilities Approver (for values over $20K)	
CONTRACT VALUE $0.00				
DISTRICT CONTINGENCY	$0.00		PROJECT CONTINGENCY	$0.00
Prior Contingency Adjustments	$0.00		Prior Contingency Adjustments	$0.00
Balance Prior to this Change Order	$0.00		Balance Prior to this Change Order	$0.00
Adjustments per this Change Order	$0.00		Adjustments per this Change Order	$0.00
Revised Contingency Remaining Balance	$0.00		Revised Contingency Remaining Balance	$0.00

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West Contra Costa Unified School District
Facilities Planning & Construction
1400 Marina Way South
Richmond, CA 94804

Contract #

Change Order Check List

Project Name:

☐ **Coversheet, PCO, Summary & Back Up Attached** ☐ **Confirm Change Order Values**

Coversheet Signatures

- ☐ General Contractor
- ☐ Construction Manager
- ☐ Architect of Record (if applicable)

PCO Signatures

- ☐ Construction Manager
- ☐ Estimator
- ☐ District Project Manager
- ☐ Engineering Officer (for values over $20K)

For Review & Approval (Please initial and Date)

- ☐ Director of Facilities Planning & Construction _____
- ☐ Director of Contracts Administration _____
- ☐ Update Excel

Ratification & Signature Approval

- ☐ Board Ratification Approval Date _____
- ☐ Director of Facilities Planning & Construction _____
- ☐ Associate Superintendent for Operations _____
- ☐ Funds Encumbered in Munis Contract

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1.10. Bid Management

1.10.1. Construction Project Controls Threshold

1.10.2. Project Bid Schedule & Logistics Checklist

1.10.3. Bid Schedule

1.10.4. Pre-Bid RFI form

1.10.5. External Bid Tally

1.10.6. Internal Bid Tally

1.10.7. Online Bid Management

1.10.7.1. Bid Management for Bidders
1.10.7.2. Bid Management for WCCUSD

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	Bidding Process/Document Type	$0 - $5,000	$5,000 - $60,000	$60,001 - $200,000	$200,000 and Up
1	Request for Pricing/Proposals	Yes (District's goal, 3 estimates)	Yes (District's goal, 3 estimates)	No	No
2	Informal Bidding via Journal Posting	No	(Optional)	Trade Journal Posting	No
3	Formal Bidding via Newspaper Advertisement (14 days before opening) and Trade Journals (15 days before opening)	No	(Optional)	(Optional; District Discretion)	Yes
4	Bid Bond	No	No	Yes	Yes
5	Non-Collusion Declaration	Yes	Yes	Yes	Yes
6	W-9	Yes (Required if new contractor)	Yes (Required if new contractor)	Yes (Required if new contractor)	Yes (Required if new contractor)
7	MUNIS Contract Module	Yes	Yes	Yes	Yes
8	Contract (Full set of of Division 0 & 1)	No	(Optional)	(Optional; District Discretion)	Yes
9	Contract (CUPCCAA Contract Template)	No	Yes	(Optional; District Discretion)	No
10	Contract (Terms & Conditions)	Yes	No	No	No
11	Notice of Award	No	Yes (if over $25K)	Yes	Yes
12	Notice to Proceed	No	Yes (if over $25K)	Yes	Yes
13	Escrow Bid Documentation	No	No	No	District Discretion
14	Performance Bond	No	Yes (if over $25K)	Yes	Yes
15	Payment Bond	No	Yes (if over $25K)	Yes	Yes
16	Insurance Certificates/Endorsements	Yes	Yes	Yes	Yes
17	Workers' Compensation Certification	Yes	Yes	Yes	Yes
18	Prevailing Wage and Related Labor Requirements Certification	Yes	Yes	Yes	Yes
19	Disabled Veteran Business Enterprise Participation Certification	Yes	Yes	Yes	Yes
20	Drug-Free Workplace Certification	Yes	Yes	Yes	Yes
21	Smoke-Free Environment Certification	Yes	Yes	Yes	Yes
22	Hazardous Materials Certification	Yes	Yes	Yes	Yes
23	Lead-Based Paint Certification	Yes	Yes	Yes	Yes
24	Criminal Background Investigation/Fingerprinting Certification	Yes	Yes	Yes	Yes
25	Megan's Law-Sex Offenders	Yes	Yes	Yes	Yes
26	Tuberculosis Testing	Yes	Yes	Yes	Yes
27	Roofing Certification	Yes	Yes	Yes	Yes
28	Health & Safety (COVID-19)	Yes	Yes	Yes	Yes
29	Imported Materials	Yes	Yes	Yes	Yes
30	Apprenticeship Resolution Compliance Certification	Yes	Yes	Yes	Yes
31	Iran Contracting Certification	Yes	Yes	Yes	Yes
32	Contractor License Verification	Yes	Yes	Yes	Yes
33	Contractor Registration Verification	Yes	Yes	Yes	Yes
34	PWC-100 Form	No	Yes (if over $15K)	Yes	Yes
35	Excavation Documentation for Trenches Deeper than Five Feet	No	Yes (if over $25K)	Yes	Yes
36	Project Labor Agreement	No	No	No	Yes ($1M, Bond)
37	Prequalification (GC & MEPs) PCC 20111.6, if using state funds	No	No	No	Yes (if projected $1M)
38	Retention	No	Yes (per PCC, if progress payment)	Yes	Yes

Notes:

Items that provide for District Discretion should be reviewed on a project by project basis

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Fund: _____ **Project Name** Type of Bid: _____

Budget:_____ **Bid # 100000xxxx**

Project Bid Schedule & Logistics Checklist				
PM & AOR:		**Dates**	**Completed**	**Notes**
Step 1	**Project Set Up**			
1	Project name, number, files			
Step 2	**Confirm Project Details**			
1	Estimate			
2	License Type			
3	DSA Number & approval date			
4	General Scope			SOW from AOR (Bid Adv & Div 1)
5	BPX Cost			# of Sheets + Size, # of pages spec
6	Sole Sourced Items			
7	Basis of Award:			unit pricing, alternates, allowance
8	Existing Cond. Report title & date:			
9	Hazmat Report title & date:			
10	Liquidated Damages			
Step 3	**Prepare Bid Schedule & Advertisement**			
1	Submit Bid Adv to WCT			submit by noon; publish 2 days later
2	1st Bid Advertisement			
3	Finalization of Bid Docs & BPX			approval required prior to issuance
4	Bid Docs available from BPX			
5	Contractor Outreach			Prequal 10/5 day rule
6	2nd Bid Advertisement			Bid opening + 10 days
7	Mandatory Pre-Bid Site Walk (2)			time, date & specific location
8	Final Day for Pre-Bid RFI's			at least 7 days prior to bid opening
9	Final Addendum Issued			at least 72 hours prior to bid opening
10	BID OPENING			time, date & specific location
11	Précis for BOE meeting			
12	Board of Education Approval			Notice of Award if > $60K
13	Executed NOA & Drafted CDs			day after BOE approval
14	NTP issued			contract, certs, bonds & insurance
15	Milestone (s): Project Completion			specific date or # of days after NTP
Step 4	**Coordinate Bid Documents**			
1	Coordinate Technical Specifications with AOR			Final Bid Set: Plans & Specs Summary of Work, Submittal List Stamp Page, DSA 103, List of Drawings, Table of Contents
2	Prepare General Conditions (Division 0&1)			Insert project specific name & number, Existing Conditions, Bid Form, Agreement & Milestone Schedule, Special Conditions, Temporary Facilities, Logistics, Demolition & Waste Plan
3	Assemble Full Package			

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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
BID SCHEDULE

	Sites	Bid Number	Description	Drawings Available Date	1st Advertisement	2nd Advertisement	Pre-Bid Conference	Site Walk-Through			Final Addendum Date	Bid Open Date	Bid Open Time
475	Administration Building	1000003476	Exterior Painting	6/17/2020	6/20/2020	6/27/2020	Pre-Bid Conference	Administration Building	6/30/2020	10:00 A.M.	7/6/2020	Thursday, July 9, 2020	2:00 PM
476	RFQ Riverside ES	RFQ #2020-Riverside DB	Design Build Construction Services	7/2/2020	7/2/2020	n/a	Pre-Qualification Conference	Riverside ES	7/7/2020	3:00 PM	7/16/2020	Thursday, July 23, 2020	2:00 PM
477	District Nutrition Center	1000003528	Walk-In Freezer & Cooler Replacement	8/7/2020	8/12/2020	8/19/2020	Pre-Bid Conference	Nutrition Center	8/20/2020	3:00 PM	8/31/2020	Wednesday, September 9, 2020	2:00 PM
478	RFP Riverside ES	RFP #2020-RiversideDB	Design Build Construction Services	8/18/2020	8/18/2020	n/a	Pre-Proposal Video Conference	Riverside ES	9/3/2020	3:00 PM	9/18/2020	Thursday, September 24, 2020	2:00 PM
479	RFQ/RFP Lake ES	RFQ/RFP # 2020-HAZMAT-LAKE	Hazmat Inspection & Testing Services	8/28/2020	8/28/2020	n/a	n/a	n/a	n/a	n/a	9/11/2020	Tuesday, September 15, 2020	4:00 PM
480	Fairmont ES	1000003537	Critical Needs Modernization Phase 3	9/2/2020	9/2/2020	n/a	Pre-Bid Conference	Fairmont ES	9/8/2020	3:00 PM	9/10/2020	Tuesday, September 15, 2020	2:00 PM
481	RFQ/RFP PM_CM	RFQ/RFP # PM_CM 2020	Program Mangement Services and/or Contruction Management Services	9/8/2020	9/8/2020	n/a	Pre-Response Conference	Online Video Conference	9/14/2020	11:00 AM	10/5/2020	Thursday, October 8, 2020	4:00 PM

West Contra Costa Unified School District
Facilities Planning & Construction
1400 Marina Way South. ▪ Richmond, CA ▪ 94804
Phone: (510) 307-4545 ▪ Email: facilities_procurement@wccusd.net

Pre Bid-RFI FORM

To: facilities_procurement@wccusd.net

West Contra Costa Unified School District	RFI (Contractor) #:
Project:	**Date:**
Project Bid Package #:	**Spec. Section:**
Contractor:	**Drawing #:** **Detail #:**

QUESTION:

RECOMMENDED SOLUTION:

Reply Requested by (Date):_____ **By:**_____ **Title:**_____

REPLY:

Responses are issued in the form of an addendum

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External Bid Tally Form

West Contra Costa Unified School District
Project Name
BID DATE & TIME 2/12/2013 2:00 PM
BID #

Contractor					
Total Bid Price					

Contractor					
Total Bid Price					

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Internal Bid Tally Form

West Contra Costa Unified School District

Project Name

BID DATE & TIME 00/00/00 2:00 PM

BID #

Contractor Name	Pre-Bid Attendance	Bid Form	1 Addenda Acknowledged	Bid Bond with power of attorney, certificate of authority, surety and notary seal OR Check OR Cashier Check	Designated Sub Contractors List	Noncollusion Declaration	Base Bid?	Unit Prices/Alternates?	Total Bid Price	B License Verification
				BOND CHECK CASHIER						
				BOND CHECK CASHIER						
				BOND CHECK CASHIER						
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				BOND CHECK CASHIER						

Post Bid Meeting, Time and Date:

2/10/2020

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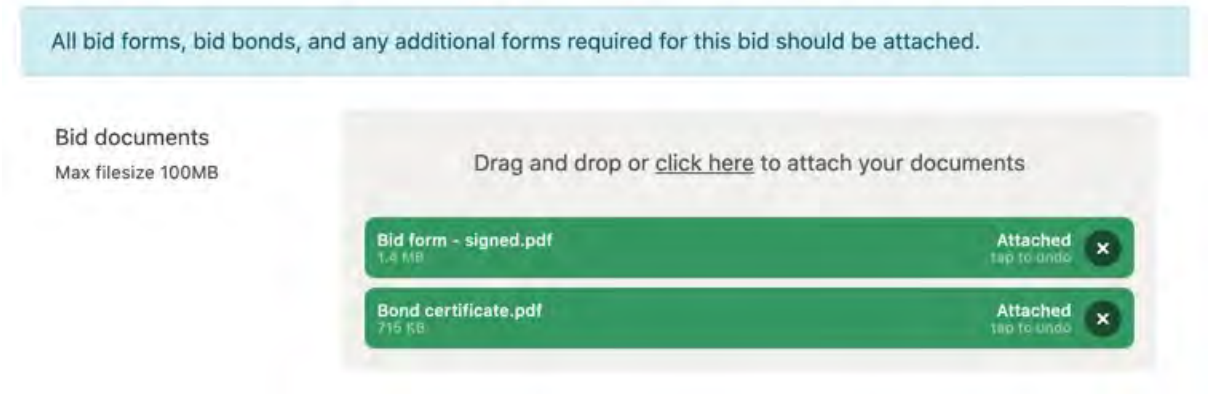
BPX Online Bidding Instructions

Submitting a bid

Once you decide to submit a bid, you can go to the Submit Bid tab for the project. This tab is only available if the bid deadline has not yet passed. We recommend that you upload your bid at least one hour before the time of the bid opening.

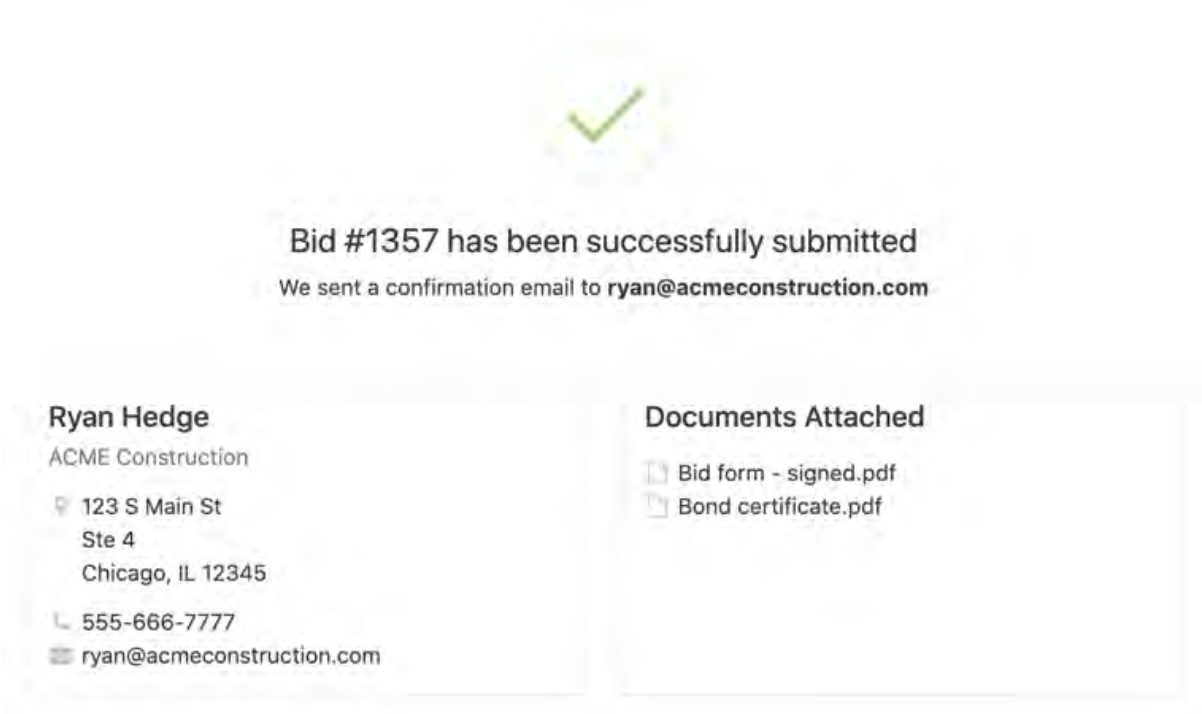
The bid submission form will ask you to provide your contact information. This is pre-populated with your registered planroom user account details, and can be modified for the particular bid submission if needed.

You then attach your completed, signed bid documents. You can attach multiple files to include supplemental documents like a bid bond certificate, or licensing/insurance
documentation.



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You will receive an immediate email confirmation with a reference number for your bid.

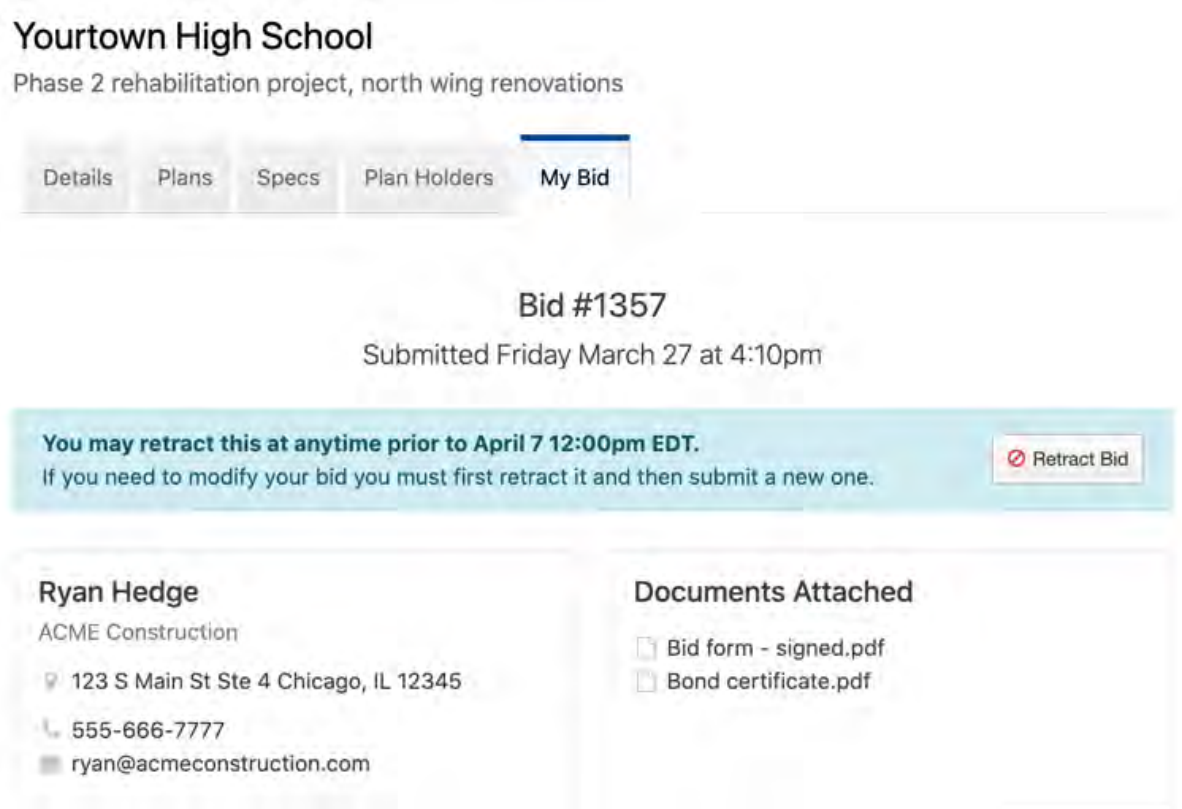


Retracting your bid

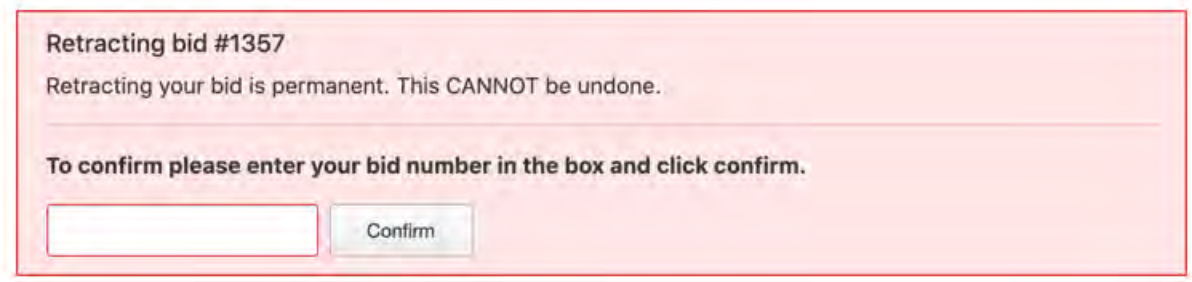
At any point prior to the bid deadline, you can retract your bid as well as resubmit, if needed. To do this make sure you log in to the planroom using the exact same account you used when you submitted the bid.

Return to the project, and you'll see that you have a My Bid tab. Here, you can review the bid you submitted and optionally retract it.

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If you click the button to Retract Bid you will be asked to confirm by entering your unique bid reference number. This is permanent and cannot be reversed.



If you are retracting so that you can resubmit, make sure there is still plenty of time left before the bid deadline.

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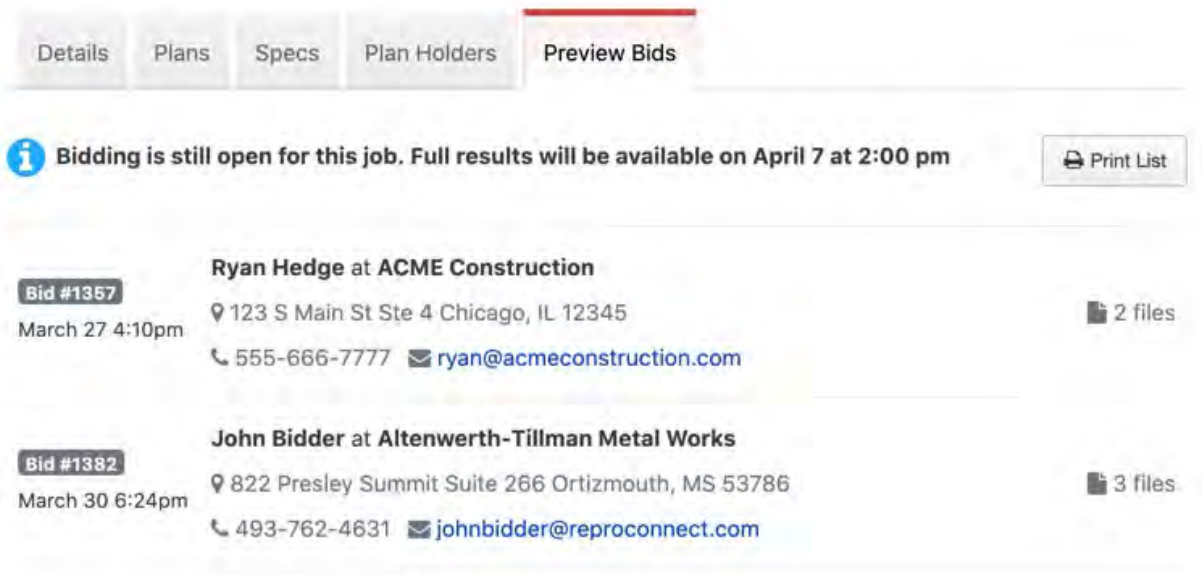
BPX Online Bidding:

Bidding process

Your bidders are able to begin submitting bids as soon as it has been enabled by a BPX planroom administrator. Bidders have the option to retract a bid up until the bid deadline. If a bidder needs to modify or add to an already-submitted bid, they must first retract their bid and then make a new, complete bid submission.

Previewing bids

Prior to the bid deadline you are unable to see or access the sealed bid documents. However, you can view a preview list of bidders. This list includes the bidder name and contact information, reference number, and date stamp of the submission.



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Email notifications

Authorized bid managers will receive an email notification any time a bid is submitted or retracted. The email notification will contain the same information as displayed in the list above.

Opening bids

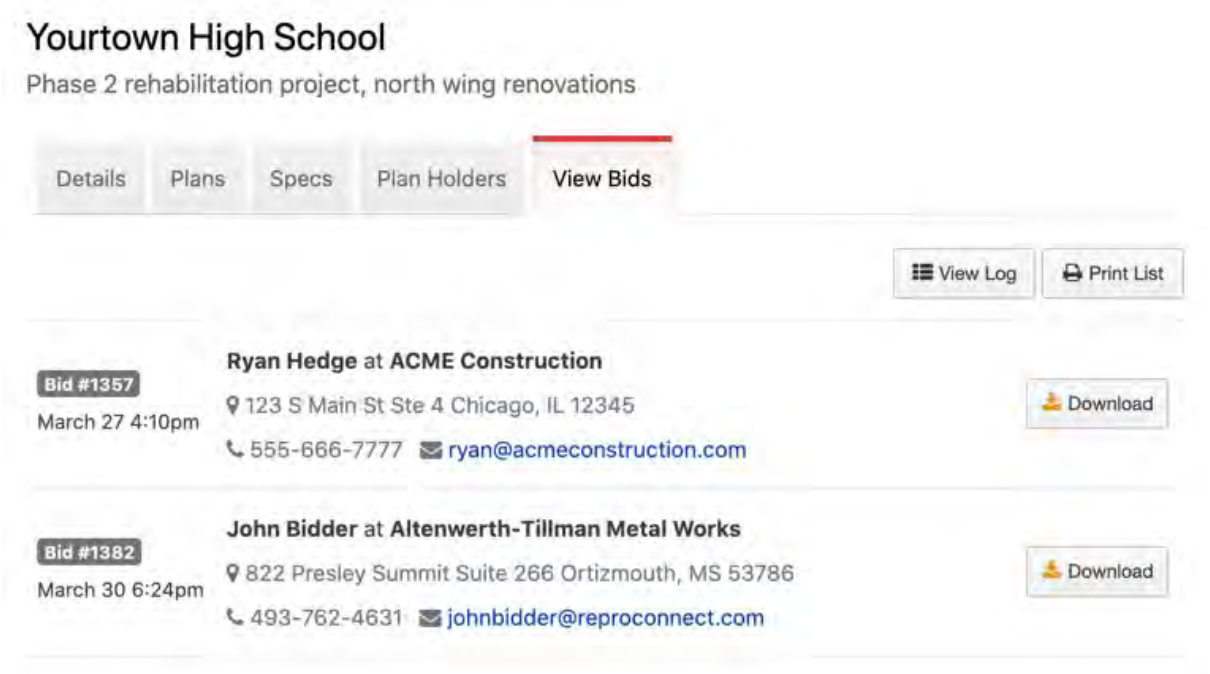
Prior to the bid deadline, all bids are sealed. You can preview the list of bidder names, but you cannot access the bid documents at all. Not even your BPX has access to sealed bid documents.

When bids can be opened

As soon as the bid deadline passes, an authorized bid manager will see a View Bids tab on the project. This is a restricted tab that normal users can't see.

This View Bids tab displays a list of all bids received, along with the reference numbers, contact information, and an option to download the bid documents.

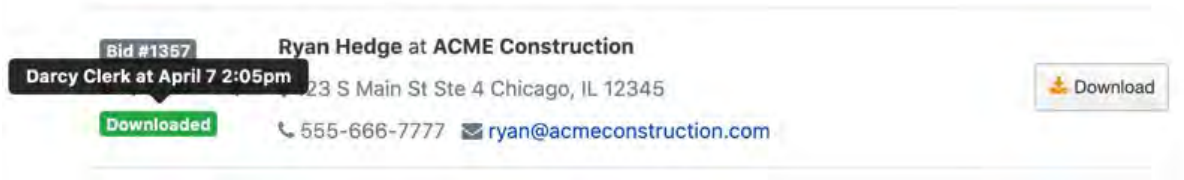
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Opening a bid

Click Download to receive a zip file of all documents submitted with the bid. The zip file will be named with the reference number and company name of the bidder.

The first time a bid is downloaded it is stamped with a green label. Hover over this label to see the name and datestamp when this first download took place. This serves as the official time that the bid was opened.



Bidding activity log

To help ensure the integrity of the bidding process, there is a View Log button on the bids page. This will open up a detailed log record of all bidding-related activity, including each bid submission and each download.

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1.11. Project Management

1.11.1. Colbi PreConstruction Forms

1.11.2. Product Substitution Request Form

1.11.3. Claims Resolution Process

1.11.4. Dispute Resolution Process

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Precon Process Packet

School Name	Project	(Project Name)

All standard construction transmittals, including Submittals, RFIs, Pending Changes, Change Orders, and Inspection Notices will be routed through Colbi Docs. Colbi Docs is a document routing, storage, and retrieval system designed to collect and process all the documents needed to complete a construction contract.

You'll be able to create and process transmittals in Colbi Docs in addition to accessing status logs, reports, and various project files.

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Colbi Docs Credentials

These are your credentials to log into Colbi Docs. You should receive a separate packet on how to use Colbi Docs.

Website	**https://[yourdistrict].colbidocs.net**
Login	
Password	

If you forget either your login name or your password, they can be retrieved or reset from the Login page by entering your email address.

Project Directory

The following people have been assigned roles and responsibilities for this project

Contact info is provided for communication about this project and should not be shared for any other purpose.

Project Role	Abbreviation	Icon	Name	
			Phone	Email
Director	Dir			
Construction Manager	CM			
General Contractor	GC			
Project Admin	Admin			
Project Architect	A/E			
Project Inspector	IOR			
Project Manager	PM			

File Directories

Files in Colbi Docs are not stored in a traditional file tree, but rather are grouped into **File Categories**. File Categories allow files to be organized for search and retrieval. They also control access to Files. A User must have access to the Project and the File Category to access a File.

Uploading a file is explained in the Colbi Docs User Guide, but when a file is uploaded, it must be assigned to one or more File Categories. If a file is not a category you have access to, you will not be able to see it. Likewise, if you need to upload a file, you may only do so in a category you have Edit access to.

Projects & Access Levels

Below is a list of the File Categories typically authorized to contractors, architects, inspectors, and the rest of your team.



File Categories	A/E	GC	IOR	CM	Dir	Admin	PM
Accounting, Expns Rprts					View	Edit	Edit
Agency Submittals	Edit				Edit	Edit	Edit
As-built Drawings	Edit	Edit	View	View	View	View	View
Audit Folder			Edit		View	Edit	Edit
Bidding & Pre-qual					View	Edit	Edit
Budget					View	Edit	Edit
Construction	View			Edit	View	Edit	View
Contracts				View	View	Edit	Edit
Correspondence				Edit	Edit	Edit	Edit
General Access	Edit	Edit	Edit	Edit	Edit	Edit	Edit
Inspection & Testing	Edit	View	Edit	View	View	Edit	Edit
Labor Compliance/DIR				View	View	Edit	Edit
Legal					Edit	Edit	Edit
Meetings	View	View	View	Edit	View	Edit	Edit
Photos	View	Edit	Edit	Edit	View	Edit	Edit
Planning	Edit				Edit	Edit	Edit
Prof Svcs Selection					Edit	Edit	Edit
Public Relations				View	Edit	Edit	Edit
Safety	View	View	View	Edit	View	Edit	Edit
Schedules	View	View	View	Edit	Edit	Edit	Edit
Site Acquisition					Edit	Edit	Edit
Studies & Reports	View		View	View	Edit	Edit	Edit
Warranties, M&O Manuals	View	View	View	View	Edit	Edit	Edit

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User Settings

After logging into Colbi Docs, you will find a tab at the top of the page with various options for My Docs, All Docs & Files, and My Settings. Clicking the **My Settings** tab will open a screen with your basic user information:

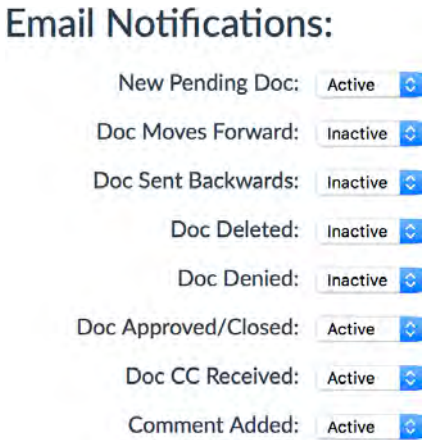
- Name
- Email
- Login
- Project Role

You can change your password on this screen (it's straight forward), but the most useful section is the Email Notifications. In this section, you can set the rules for email notifications.

Colbi Docs treats each transmittal as a **Doc**. By default, when it is your turn to act on a Doc (such as responding to an RFP), an email is sent to you to let you know a Doc is pending action. Clicking the link on the email will take you directly to the Doc, where all the information (including comments and supporting files) is waiting.

Each category can be set to **Active** (emails are sent) or **Inactive** (no email is sent).

- **New Pending Doc:** a Doc requires action
  - Unless you check Colbi Docs religiously, it is recommended this always be set to **Active**.
- **Doc Moves Forward**: a Doc you've acted on moves forward
- **Doc Sent Backwards:** a Doc you've acted on is sent backwards
- **Doc Deleted:** A Doc you've acted on is deleted
- **Doc Denied:** A Doc you've acted on is denied or closed without being approved
- **Doc Approved/Closed:** A Doc you've acted on is approved
- **Doc CC Received:** When a Process calls for your role to be CCed
- **Comment Added:** When someone comments on a Doc you've acted on



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Submittal



The Contractor can reopen a closed Submittal.

The Submittal process is for the Contractor to submit materials to be used in construction for the Architect to review and approve. Colbi Docs handles the paperwork part of submittals only — sometimes, there will be physical samples that need to be reviewed.

Responsibilities are shown on the following page, along with the form.

- Required by:
- Optional for:

The top of the Submittal form is filled in by the Contractor with information about materials to be submitted. They should enter a **Description**, **Drawing Reference** and **Specifications Reference**.

If the approval is **Time Critical**, check the box, then enter a **Required by Date** (along with a **Justification** as to why). If the materials are stored as **Separate Materials**, check the box, then enter the **Location of Separate Materials** for physical examples.



The Architect should check the appropriate box for **No Exception Taken**, **Reviewed for Information Only**, **Rejected**, **Revise and Resubmit as Noted**, and **Implement Correction Noted**. There is a box for said **Notes**. If approved, the **Date Approved** should be entered.

We recommend you allow linking to closed **Submittals** in every process.

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Next Action Required

Print

Angila Etiwanda Project Architect — Review for compliance with design specifications and drawings

FHS Phz 2A — Submittal — Sub 001

Submittal Date 12/02/2017

Contract	Midnight Construction
Description	Concrete Mix Design
Notes	
Tags	

Submittal

Drawing Ref:

Spec Ref: Div 03: 1.1b

☑ Time Critical

Required By: 4/15/17

Justification: Schedule Item 102 - need to place foundations before we can do other stuff

☐ Separate Materials

Date Approved: ##/##/####

☐ No Exception Taken

☐ Reviewed for Information Only

☐ Rejected

☐ Revise and Resubmit as Noted

☐ Implement Correction Noted

Notes:

Supporting Files:

Date	Added By	Description	Link	Additional History
12/02/2017	Sledge Hammer	Concrete Mix design	Concrete Mix design.jpg	-

Comments:

Date	Who	Comments
12/02/2017	Chas Monroe	hud? What spec section?
09/13/2018	John Goshorn	Add Comment Here

Click to Add Comment

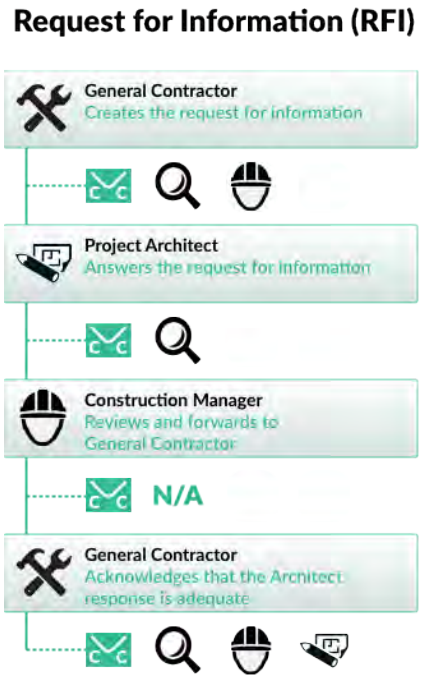
Submittal Progress:

Who	Role	Action	Date
Sledge Hammer	Contractor	Created and Sent Forward	12/02/2017
Chas Monroe	Construction Manager	Sent Back to a Previous User	12/02/2017
Sledge Hammer	Contractor	Approved and Sent Forward	12/02/2017
Chas Monroe	Construction Manager	Confirm Contract Compliance	12/02/2017
Angila Etiwanda	Project Architect	(Pending)	

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Request for Information

The Request for Information (RFI) is intended to provide the Contractor a means to ask questions and get clarification from the Architect in order to build the project correctly.



The Contractor can reopen a closed RFI.

The Request for Information works simply. The Contractor fills out the **Question**, with **Drawing References** and **Specification References** as needed.

The Architect fills in the **Answer** and selects if a **CO** or **As-Built is Required**.

If the answer is **Time Critical**, check the box, then enter a **Required by Date** (along with a **Justification** as to why).



It is best practice to have the Contractor accept the Architect's answer as adequate by closing the RFI. The Construction Manager and Owner's Rep are allowed to reopen a closed RFI is needed. A revision number is appended to the RFI #. When setting up the RFI process template, it is recommended you allow linking to closed **RFIs**, **Submittals**, and **Pending Changes**.

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FHS Phz 2A — New Request for Information (RFI)

RFI Date 09/13/2018

(Some Fields Below are Required)

Contract: Midnight Construction

Description:

Notes:

Tags: Separate Tags using a Comma (,)

RFI

Question:

Drawing Ref:

Spec Ref

☑ Time Critical

Required By: ##/##/####

Justification:

Answer:

☐ CO Required

☐ As-Built Required

Supporting Files:

Date	Added By	Description	Link	Additional History

(No Supporting Files were Found)

Add/Replace

Linked Docs:

(Hide Available Docs)

Search:

ID #	Process Name	Completion Date	Description	
RFI - 0001	Request for Information (RFI)	12/02/2017	Please confirm roof sheathing that needs to be replace	Add
CO - 001	Change Order (CO)	11/13/2017	Contract Change	Add

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Pending Change

The Pending Change (PC) process tracks the Owner's Request for Proposals (RFPs) and the Contractor's Request for Pending Change. A PC documents the impact of a change in work, cost, and/or schedule.

Best practice is to provide for linking of closed **Pending Changes**, **RFIs**, and **Submittals**.

Request for Proposal (RFP)



Request for Pending Change

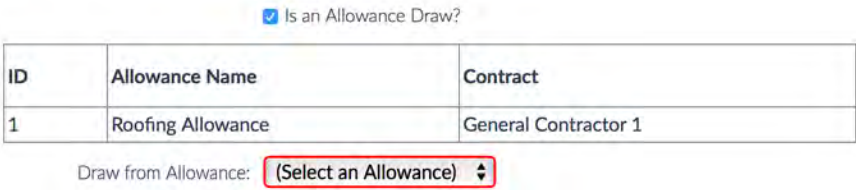


The Pending Change form provides for a **Description** of the change, the Contractor's **Proposed Amount** and **Proposed Time** change. The Contractor should attach a detailed breakdown of material, labor, equipment, overhead, and profit as a **Supporting File**.

If the answer is **Time Critical**, check the box, then enter a **Required by Date** (along with a **Justification** as to why).

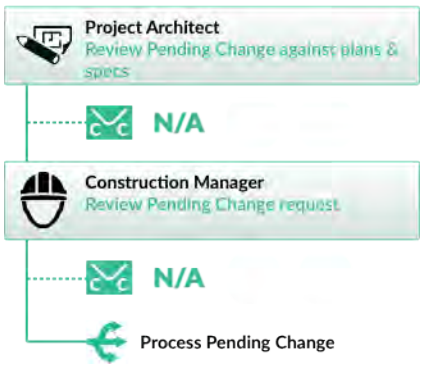


If the Pending Change is an Allowance Draw, Select the **Is an Allowance Draw?** check box for more details.



The Project Manager should fill out the **Approved Amount**, **Approved Time**, and whether there is a **Notice to Proceed**. Select **Time Critical** for a **Required By Date**. Provide a **Justification**.

A/E Review of Pending Change



Process Pending Change



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This Doc was marked as **Negotiated** by Danny Pounderia on 11/16/2017.

Print

SPHS New Const — Pending Change (PC) — PC 004

PC Date 11/16/2017

Contract	Praetorian Construction
Description	Parking lot
Notes	Need to change the direction of traffic flow and designate additional parking spaces for staff and faculty.
Tags	

Pending Change

Per Contract General Conditions, Contractor shall not proceed with changed work without prior written authorization.

Proposed Amount: $ 20000.00
Proposed Time: 3 days
☐ Time Critical

Attach supporting files including detailed breakdown of material, labor, equipment, overhead, and profit for each trade.

☐ Is an Allowance Draw?
Cause: District
Approved Amount: $ 20000.00
Approved Time: 3 days
☑ Issue Notice to Proceed (NTP)
NTP Date: 11/27/2017

Attach as supporting files a fully executed written notice to procees with change work, (must be signed by the owner and the contractor).

☐ Unilateral Change

Supporting Files:

Date	Added By	Description	Link	Additional History

(No Supporting Files were Found)

Linked Docs:

ID #	Process Name	Completion Date	Description

(No Linked Docs were Found)

Comments:

Date	Who	Comments
09/13/2018	John Goshorn	Add Comment Here

Click to Add Comment

PC Progress:

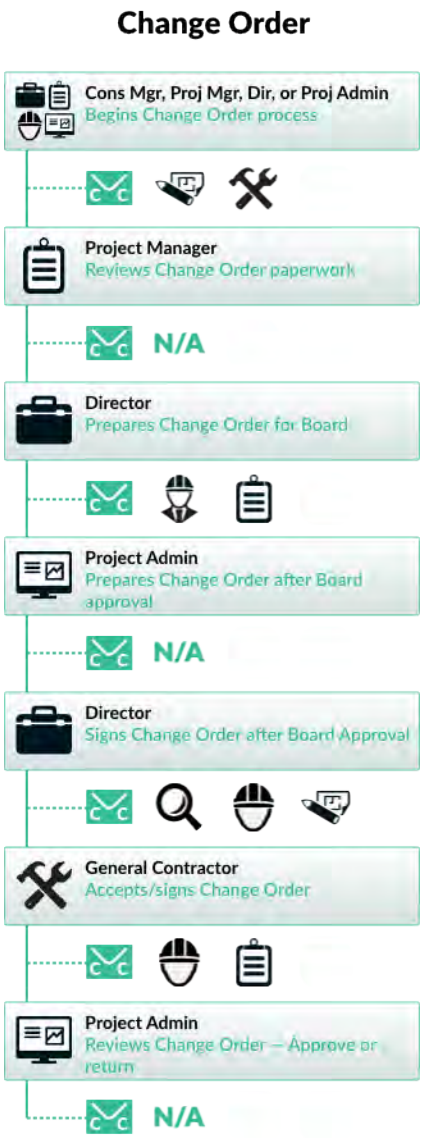
Who	Role	Action	Date
Adrian Michaelson	Construction Manager	Created and Sent Forward	11/16/2017
Jeff Steaston	Contractor	Respond to Request for Proposal (provide cost & schedule info)	11/16/2017
Adrian Michaelson	Construction Manager	Review RFP Response	11/16/2017
Monica Awadi-bibi	Project Manager	Negotiate PC & Reach Agreement (Scope, Price & Time)	11/16/2017
Jeff Steaston	Contractor	Accept PC (Scope, Price & Time) (do not proceed w/o written NTP)	11/16/2017
Danny Pounderia	Project Admin	Approved and Closed	11/16/2017

Reopen and Revise Doc:

Send Back to: Danny Pounderia - Approved and Closed

Reopen Doc

Change Order



After the scope, cost, and time of one or more Pending Changes has been agreed to by owner and contractor, it needs to be formally incorporated into the contract via Change Order. Multiple pending changes can be combined into one change order.

Change Orders are filled out by the Construction Manager and Project Manager. The Project Admin should enter the **Board Approval Date** and finalize the Change Order.

If the **Contains Unilateral PCs** is checked, this flags the Pending Change as one approved for construction, without acceptance by the Contractor.

Unilateral changes are rare and avoided as they may result in litigation.

This Change Order includes the following changes to the Contract scope of work.

PC ID	Description	Change Amount	Days	NTP Date
PC - 0007	Change road section in parking lot due to bad soil conditions.	$47,000.00	0	
PC - 0009	Need to paint the hallway lockers from black to blue.	$6,000.00	0	
PC - 0010	Provide doorframe & doors missing on plan Door schedule.	$15,000.00	1	
	PC Change Amount:	$68,000.00	1	

Allow ID	Description	Contract	Change Amount	Days	% to Owner
Allw 001	Roofing Contingency	Midnight Construction	$-2,000.00		100
		Allowance Change Amount:	$-2,000.00	0	

Select the available **Pending Changes** and **Allowances** from the bottom of the form to include in the Change Order. *Any Allowances selected will be closed out.* **Change Amounts** will populate automatically.

Some districts choose to have the Architect and Inspector sign off on a Change Order. These approvals can be can be added as steps in the process.

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This Doc was marked as **Fully Executed** by Danny Pounderia on 11/16/2017.

Print

SPHS New Const – Change Order (CO) – CO 03

CO Date 11/16/2017

Contract	Praetorian Construction
Description	Parking lot
Notes	Need to change the direction of traffic flow and designate additional parking spaces for staff and faculty.
Tags	

Change Order

Contract NTP Date: 07/01/18
Original Contract Amount: $ 40000000.00
730 days
Change by previous COs: $ 150500.00
9 days
Change by this CO: $ 20000.00
0 days
New Total Contract Amount: $ 40170500.00
739 days
New Contract Completion Date: 7/9/2020
Board Approval Date: 11/22/2017

Contains Unilateral PCs

This Change Order includes the following changes to the Contract scope of work.

PC ID	Description	Change Amount	Days	NTP Date
PC 0004	Parking lot	$20,000.00	3	11/27/2017
	PC Change Amount:	**$20,000.00**	**3**	

Allow ID	Description	Contract	Change Amount	Days	% to Owner
(No Allowances have been Linked)					

Supporting Files:

Date	Added By	Description	Link	Additional History
(No Supporting Files were Found)				

Linked Docs:

ID #	Process Name	Completion Date	Description
(No Linked Docs were Found)			

Comments:

Date	Who	Comments
09/13/2018	John Goshorn	Add Comment Here

Click to Add Comment

CO Progress:

Who	Role	Action	Date
Adrian Michaelson	Construction Manager	Created and Sent Forward	11/16/2017
Monica Awadi-bibi	Project Manager	Review Change Order Paperwork	11/16/2017
Steve Johnston	Director	Prep' Change Order for Board	11/16/2017
Danny Pounderia	Project Admin	Prep' CO after Board Approval	11/16/2017
Steve Johnston	Director	Sign Change Order upon Board approval	11/16/2017
Jeff Steaston	Contractor	Accept/Sign Change Order	11/16/2017
Danny Pounderia	Project Admin	Approved and Closed	11/16/2017

Reopen and Revise Doc:

Send Back to: Danny Pounderia - Approved and Closed

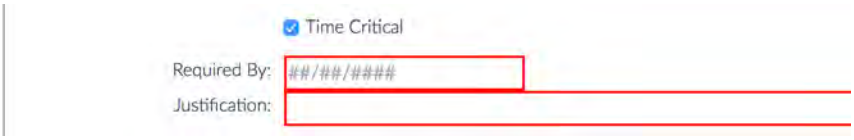
Reopen Doc

Inspection Deficiency Notice



An Inspection Deficiency Notice is written direction from the Project Inspector that work completed incorrectly must be corrected.

The Project Inspector should fill out the top of the form, noting a **Description of Deficiencies**, **Drawing Reference**, and **Specifications Reference**.



If the correction is Time Critical, check the box, then enter the **Required By Date** along with a **Justification**.

After the deficiency is corrected (and the Doc routed back to the Project Inspector), it should be noted in the field **Correction Verified**.

When setting up the RFI process template, it is recommended you allow linking to closed **RFIs**, **Submittals**, **Pending Changes**, and **Change Orders**.

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This Doc was marked as **Corrected** by Soledad Lambson on 11/03/2017.

Print

SMHS-NSC — Inspection Deficiency Notice (IDN) — IDN1

Notice Date 11/03/2017

Contract	Conner McKee Construction
Description	Concrete forms
Notes	
Tags	

Inspection Notice

You are notified to rectify the described deficencies to satisfaction of the Project Inspector of Records (IoR)

Description of Deficiences: **Concrete forms are not built to code.**

Drawing Ref: **3**

Spec Ref: **5**

☑ Time Critical

Required By: **11/10/2017**

Justification: **See building code 356.21**

Failure to comply as requested gives the district the right to enforce specific provisions of your contract allowing the district to rectify deficiencies through the district workforce or other contractors and deducting costs for such from your contract.

Correction Verified: **Concrete forms are up to coding standards.**

Supporting Files:

Date	Added By	Description	Link	Additional History

(No Supporting Files were Found)

Linked Docs:

ID #	Process Name	Completion Date	Description

(No Linked Docs were Found)

Comments:

Date	Who	Comments
09/13/2018	John Goshorn	Add Comment Here

Click to Add Comment

Notice Progress:

Who	Role	Action	Date
Soledad Lambson	Project Inspector	Created and Sent Forward	11/03/2017
Jeff Steaston	Contractor	Correct construction deficiency	11/03/2017
Soledad Lambson	Project Inspector	Approved and Closed	11/03/2017

Reopen and Revise Doc:

Send Back to: Soledad Lambson - Approved and Closed

Reopen Doc

Colbi Technologies

Colbi Office
cdsupport@colbitech.com

PRODUCT SUBSTITUTION REQUEST FORM
(Document 01 25 10, Product Options and Substitutions)

TO: Architect of Record
Street Address City,
State, Zip

PROJECT: _____ PROJECT NO: _____

The undersigned hereby submits and requests consideration of the following proposed substitution, pursuant to Document 01 25 10, Product Options and Substitutions:

SPECIFIED PRODUCT Section: _____ Page: _____ Paragraph: _____

Description: _____

PROPOSED SUBSTITUTION: _____

STATEMENT OF CAUSE: _____

The following documentation is attached, as appropriate and at a minimum, to support this request:

A. Proposed product manufacturer's name, address, and phone number. List fabricators, suppliers, and installers as appropriate;

B. Product description, specifications, drawings, photographs, performance, and test data adequate for evaluation of the request. Applicable portions of the data are to be clearly identified;

C. List of similar projects where proposed substitution has been used, including dates of installation and names of architect/owner;

D. List of availability of maintenance services and replacement materials;

E. Complete documentation of all regulatory approvals, as required by the Contract Documents, for proposed substitution;

F. Procedures for fabrication and installation;

G. Samples of proposed substitution;

H. Itemized comparison of significant qualities of the proposed substitution with those of the specified product. Significant qualities may include without limitation size, weight, durability, performance requirements, visual effects, etc.;

I. Coordination information, including a list of changes or modifications needed to other items of Work or the Contract Documents that will become necessary to accommodate the proposed substitution;

J. Statement of the effect of the proposed substitution on the Construction Schedule;

K. Detailed cost information, including a proposal of the net reduction in cost to the Contract Price if the proposed substitution is accepted; and

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L. Any other documentation or information that will assist in the District's determination.

In submitting this request, the undersigned hereby certifies that the following representations are true and correct, unless clearly and specifically modified on attachments:

1. The undersigned has investigated the proposed substitution and determined that it meets or exceeds the quality level of the specified product;

2. The undersigned has determined that all components of the proposed substitution are identical and fully interchangeable with the specified product name and number;

3. The undersigned will provide the same warranty or guarantee for the proposed substitution as for the specified product;

4. The undersigned waives any and all claims for additional cost or time related to the proposed substitution which may subsequently become apparent, whether or not due to the proposed substitution's failure; and

5. The undersigned will reimburse District for the cost of District's and Architect's review or redesign services associated with the proposed substitution.

6. The proposed substitution does not affect dimensions shown on Drawings.

7. This substitution request is being made pursuant to Document 01 25 10, Product Options and Substitutions.

Date: _____

Proper Name of Bidder/Firm: _____

Signature: _____

Print Name: _____

Title: _____

FOR USE BY DISTRICT/ARCHITECT ONLY:

☐ Accepted ☐ Accepted as noted

☐ Not Accepted ☐ Received too late

Date: _____

By: _____

Remarks: _____

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CLAIM RESOLUTION PROCESS

If Contractor's DISPUTE <u>has not been resolved</u> during the Dispute Resolution Process, the Contractor shall submit *within thirty (30) days* of rejection of DISPUTE a CLAIM with the required documentation as set forth in Article 25.

Contractor shall furnish three (3) <u>CERTIFIED COPIES</u> of the required CLAIM documentation. Individual CLAIMS may be aggregated. Each individual CLAIM must be complete when furnished. The evaluation of Contractor's CLAIM(s) will be based solely on District records and the CLAIM documents furnished by Contractor.

CERTIFIED CLAIM(s) <u>MUST INCLUDE:</u>

- Background
- Chronology
- Legal Basis for District Liability
- Supporting documentation of merit or entitlement
- Supporting documentation of damages
- Time impact schedule analysis
- Summary of Damages for each issue

Issues not included in CLAIM will not be considered.

CLAIM must be certified by a responsible officer of the Contractor.

Supporting documentation of merit, entitlement or damages for each issue shall be cited by reference, photocopies, or explanation. Supporting documentation may include, but shall not be limited to the Contract Documents; correspondence; conference notes; shop drawings and submittals; shop drawing logs; survey books; inspection reports; delivery schedules; test reports; daily reports; subcontracts; fragmentary CPM schedules or time impact analyses; photographs; technical reports; requests for information; field instructions; and all other related records necessary to support Contractor's Claim.

District may withhold from a progress payment and/or the final payment an amount not to exceed 150 percent of the disputed amount.

<u>DISTRICT'S WRITTEN DECISION</u>. District Facilities Director will provide a written *decision* to Contractor's Claim. The District's written decision shall be final and binding, but subject to mediation.

RESOLVED → Prepare Settlement Agreement and / or Release of Claims as appropriate.

REJECTED → <u>MEDIATION</u>. **Within thirty (30) days after the District renders its written decision**, the Contractor may request that the parties submit the CLAIM(s) to mediation. **<u>Absent a request for mediation</u>**, the District's written decision is final and binding on the parties.

LITIGATION. Commenced w/in 90 days of Mediation

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DISPUTE RESOLUTION PROCESS / 90-day Procedure

CONTRACTOR SUBMITS DETAILED DISPUTE: Presented to the District *within thirty (30)* calendar days of the incidents giving rise to the Dispute.

ARCHITECT'S INITIAL DECISION: District's Architect issues a written decision regarding the Dispute to Contractor *within ten (10)* calendar days of receipt of the Dispute from the Contractor.

AGREE

ISSUE CHANGE ORDER

DISAGREE

MEET AND CONFER

WHERE THERE IS PARTIAL AGREEMENT: If Contractor and the Architect partially agree on the resolution of Dispute, Architect issues a written decision or prepares a Change Order for amounts NOT IN DISPUTE.

WHERE THERE IS NO AGREEMENT: If the Contractor and Architect do not agree on the resolution of Contractor's Dispute, Contractor must, within ten (10) calendar days of the date stated in District's written decision, request a review. Failure to request review within 10 day timeframe waives rights to seek any further relief relating to Contractor's Dispute.

CONTRACTOR'S REQUEST FOR REVIEW OF DISPUTE: Contractor shall request, in writing, for a review to the District with copy to the Architect, *within ten (10) calendar days* of receiving the Architect's rejection of Contractor's Dispute. MUST include copies of all documentation the Contractor intends to rely upon in substantiating Contractor's position regarding the Dispute.

If no decision is issued within thirty (30) days, deemed REJECTED.

If CM decision resolves Dispute, Issue Change Order

DISTRICT'S WRITTEN DECISION: District will review the Dispute and provide a written decision to Contractor and Architect ***within thirty (30) calendar days*** from the date the request for review and supporting documentation are received. The District has the option to meet with Contractor, or with Contractor and any other party, before issuing a decision.

DISAGREE

PROCEED TO CLAIM PROCESS

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2. AUDIT APPENDIX

2.1. Master List of 2016 Forensic Accounting Investigation Phase II Report & FY 17-19 Program Effectiveness Audit

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ML	Ref.	Recommendation
1	TC 1-1	Employ methods of reaching out to the entire community to advertise the opportunity of membership in the CBOC. These methods may include posting the need on the District website, inclusion in newsletters already used to communicate with District families, and newspaper advertising (if this method does not prove to be cost prohibitive).
2	TC 2-1	Clarify language included in the "Additional Steps" of the Facilities Master Plan Implementation to provide for a specific time period in which the "period review" of the Facilities Master Plan will occur. For example, a statement that every five years the Facilities Master plan will be assessed with the involvement of the community provides specific timing that will increase transparency and accountability.
3	TC 2-2	When the District seeks the passage of a future bond measure(s), include language in the bond measure that specifically refers to the Board approved Long-Range Facilities Master Plan. Adding this language to the bond measure will afford the District increased transparency, allow the voters to better understand the projects and timeline of the projects that will be undertaken with the bond proceeds, and will hold the District and Board members accountable to the public. The language added to the bond measure should include a statement that provides the District with some flexibility in the event of an unforeseen or catastrophic event, requires that the Board approve revisions made to the Facilities Master Plan, and indicates the means by which the public could obtain a copy of the approved Facilities Master Plan.
4	TC 4-1	Include in the Governance Handbook examples of what would constitute the performance of a management function to help clarify the significance of the statement that Board members refrain from performing management functions. For example, include language to the effect that directing or attempting to direct the work of District vendors is not appropriate conduct for a Board Member. In addition, the Board should consider establishing a policy that restricts the frequency with which Board members may visit District offices or school facilities.
5	TC 4-2	Require that the Board members attend the Brown Act training workshop when attending the CSBA training or provide this training to Board members in-house.
6	TC 4-3	Include a conflict of interest section in the Governance Handbook that specifically defines the concept of conflict of interest, identifies restrictions placed on Board members related to conflict of interest issues, and provides examples of what a conflict of interest would be. Having this clear guidance stated in the Governance Handbook will ensure that all relevant policy information is in one location that is easy for Board members to reference.

ML	Ref.	Recommendation
7	TC 4-4	Develop a Board policy on conflict of interest specific to Board member relationships with District vendors and contractors, and include this policy in the Governance Handbook. The District may consider the inclusion of a statement that reminds Board members that they shall, at all times, avoid the appearance of a conflict of interest. The statement may also mention that prior to participating in a discussion or vote on a proposed contract, a Board member shall disclose in open session the nature of any relationship that he/she may have with any proposed vendor/contractor, or the agent, employee, or subcontractor of any proposed vendor/contractor that may create an appearance of impropriety. It is important that this disclosure include, but not be limited to, the amount of campaign contributions over a certain amount received by the Board member during the campaign for their current term or contributions received during the current term.
8	TC 4-5	Provide guidance in the Governance Handbook and Board Policy related to the degree of authority Board members should have related to proposing amendments to vendor contracts. If this would be considered acceptable practice, a formal process should be designed and implemented to avoid vendor contract amendments that may not be in the best interest of the District. This policy should include the Board consulting with legal counsel whenever the Board desires modifications to be made to the terms of a contract.
9	TC 4-6	Develop and implement a Board member training calendar that is hosted directly by the District. This training calendar should be designed to ensure that all Board members receive the training at least annually and new Board members receive the training within one month of taking their position. The training should be presented by someone that is experienced with district board governance issues, such as an attorney. The training should cover all of the items included in the Governance Handbook. This would ensure that all Board members are receiving the necessary training and provide Board members with an opportunity to ask questions.
10	TC 5-1	Establish an annual, internal review of the Long Range Facilities Master Plan and make necessary revisions, based on internal and/or external factors that will affect the Master Plan, subject to the Board of Education approval. This annual review should take place to ensure that the District and Board are considering and addressing whether revisions are needed due to available funding, changes in critical needs, etc.

ML	Ref.	Recommendation
11	TC 5-2	Develop and implement written procedures related to the development of detailed, multi- year, line-item budgets for the twenty-one (21) priority schools based on the Implementation Plan. The written procedures should include the process and timing for when detailed budgets will be prepared, approved, and entered into Munis. The written procedures should also include the following: a. The detailed, line-item budgets for projects should be entered in Munis as the beginning of each fiscal year so that project budgets with a projected construction period of more than one fiscal year can be tracked. Additionally, if estimated budgets are entered at the beginning of each fiscal year, there should be fewer budget revisions and transfers of funds throughout the fiscal year.
		b. The detailed, line-item budgets should be reviewed on a regular basis by management. The review should determine the accuracy and appropriateness of expenditures and if the remaining line-item budgets are sufficient to fund contract proposals and other projected costs related to the projects for the fiscal year.
12	TC 6-1	Develop and implement written procedures related to budgeting practices that include, but are not limited to, budget preparation, tracking, reporting, and approval processes. The written procedures should: a. Identify all steps in the budgeting process, from the development of a budget for approved projects to the final reporting of budget to actual costs at project completion.
		b. Identify all forms to be used in the budgeting process, the purpose and workflow of the forms, and the proper review and approval signatures required on the forms.
		c. Identify all schedules and reports used in the budgeting process that will allow staff to adequately track, monitor, and report on project budgets. Identify who is responsible for creating, updating, reviewing, and approving each schedule and report. d. Identify how and when to perform certain steps, such as, the budget verification process and the formulation of the budget string. e. Incorporate appropriate sections in the written procedures to address all recommendations included below.
13	TC 6-2	Require that the budget verification performed in Munis by the Sr. Facilities Planning Specialist be performed prior to the approval of contracts and change orders by the Board. This will ensure that there is sufficient budget for a contract prior to Board approval. If funds must be transferred to increase the available budget, notify the Board of this transfer or budget revision at the time that the contract is approved for better transparency to the Board and public related to the impact of contract approvals. Additionally, as recommended in TC6-6, ensure that the appropriate Board action is taken to approve budget amendments/transfers. The recommended timing for these actions is as follows:

ML	Ref.	Recommendation
		a. Transfer between major object codes (no impact on ending fund balance) – at least monthly to satisfy the requirements of California Education Code. b. Transfer of fund balance (decrease/increase in ending fund balance) – as a separate agenda item at the same Board meeting at which the contract is presented for approval/ratification.
14	TC 6-3	Require the Sr. Facilities Planning Specialist to initial and date the Munis Contract & Purchase Order Form to document that the budget verification function has been performed. This will provide the proper audit trail to document that the budget verification step took place.
15	TC 6-4	Require the Principal Accountant to initial and date the Munis Contract & Purchase Order Form to document that the budget string was reviewed for accuracy. In addition, the Principal Accountant must verify that the affected general ledger account string is appropriate and accurate for the specific contract based on the assigned budget string. This will ensure that there is proper review and oversight in this step and provide the proper audit trail documentation.
16	TC 6-5	Require that the Principal Accountant continue the review of the Project Budget Amendment/Transfer Form to verify that the budget amount(s) is accurate and project string(s) is appropriate. Add a section to the form for the Principal Accountant's initials and date to document that this review occurred. Additionally, add a section where the funding source and total amount of the amendment/transfer(s) can be documented.
17	T6-6	Develop a form that can be used by the Bond Finance Department to reflect the budget amendment/transfer transactions entered into Munis from the Project Budget Amendment/Transfer Form(s). The form can be used as the District's written resolution for budget amendments and transfers between expenditure classifications. Take the new form to the Board as budget revisions for ratification and certification at its regularly scheduled meetings on a timely and consistent basis (at least monthly). Maintain a log of budget revisions approved by the Board with totals for each expenditure classification. This log can be used in the preparation of Interim Reports as the Board Approved Operating Budget. This log can also be used to determine the ending fund balance for the Building Fund whenever there is an amendment (increase or decrease) to the project budget at any given time period.
18	TC 6-7	Develop and implement procedures related to the preparation and submission of Bond project budget reports that provide project budget status to the Board. District staff must decide whether it will create a new project budget report or continue the use of the EAW. However, the project budget status report should be a separate item from the approval of any budget increase or decrease to a project.

ML	Ref.	Recommendation
19	TC 6-8	Develop and implement procedures related to the preparation and submission of budget increase(s) or decrease(s) to a Bond project for Board approval. The submission must be separate from the approval of contracts and change orders. In addition, it must be prepared and submitted on a consistent and regular basis.
20	TC 6-9	Prepare and maintain a worksheet for each project that will provide budget history and applicable expenditures for the duration of the project. This worksheet can be used to assist in the financial decision making related to the project. This worksheet can also be used to prepare the project budget status to the Board. Furthermore, it is recommended that the District include in the worksheet a reconciliation between the project budgets reported in the SACS reports (prepared on a fiscal year basis) and the project budget status report (prepared based on the duration of the project).
21	TC 7-1	Ensure full implementation of the procedures related to construction contracts (as revised October 2015), including, but not limited to, completion of the Prequalification Evaluation Form and Proposal Approval Checklist.
22	TC 7-2	Ensure that the review of contractor's license information is documented and maintained for all construction contracts to demonstrate completion of this critical compliance step.
23	TC 7-3	Ensure full implementation of professional services contracting procedures (as revised October 2015), including, but not limited to, completion of management review prior to approval by the Board (where applicable), documentation indicating that this management review occurred, and completion of the Proposal Approval Checklist.
24	TC 7-4	Require formal documentation of the informal vendor proposal review and selection process for professional services contracts. Formal documents that should be retained include the rating of firms based on proposal documents received, the selection of firms for interviews and results of those interviews, the completion of background checks, and all other documentation relevant to justify the vendor selected.
25	TC 7-5	Incorporate a formal, documented process to perform a conflict of interest check for all vendors submitting proposals to the District for the bond program. In this process, the District should require vendors to disclose to the District as part of the proposal process the following information: a. Any potential familial relationships between the vendor or its employees and District Board members or employees, b. Any potential financial interests between the vendor and District Board members or employees, and c. Contributions made to and/or gifts and entertainment purchased on behalf of District employees, Board members, or individuals/entities related to or affiliated with Board members or employees.

ML	Ref.	Recommendation
		The disclosures made by the potential vendors should be reviewed by the District and compared to the District's conflict of interest policy. If potential conflicts are identified, the District must evaluate and determine whether (1) the potential conflict prohibits the vendor from conducting business with the District, or (2) if certain decision makers within the District must abstain or refrain from making decisions involving the vendor. If appropriate, the District should seek guidance from legal counsel.
26	TC 8-1	Ensure the Proposal Approval Checklist is fully implemented and includes the final approval signature by the delegated authority.
27	TC 8-2	Add a budget review section on the Proposal Approval Checklist to document that a review of the project budget was performed by appropriate personnel as part of the proposal review and approval process. The signature should either (1) confirm that the contract will not result in the project exceeding budgeted amounts or (2) identify when the budget is not sufficient so that appropriate budget adjustment steps can be taken.
28	TC 8-3	Require that District legal counsel perform a regular review of contract templates to ensure that contracts include all necessary sections and language to adequately protect the District. Significant deviations from the contract template should be forwarded to the District's legal counsel for review.
29	TC 8-4	Require that vendors comply with District conflict of interest policies and disclose to the District, within an established time frame, when potential conflicts of interest arise. Update vendor contract templates to include language related to the District conflict of interest policies and what actions by the vendors are prohibited and reportable. Require that vendors sign acknowledgment forms indicating that they will comply with the District's conflict of interest policy and that there are no known relationships (or financial transactions) that would create a conflict.
30	TC 8-5	Update District policies to prohibit vendors from beginning work and receiving payment until all necessary documents have been submitted and the District executes the contract (except for work that qualifies as an emergency under California Public Contract Code). This will help protect the District and ensure that only appropriate vendor disbursements are made. The Payment Approval Form, which documents invoice approvals, should require that an executed contract is in place prior to payments being made.
31	TC 8-6	Add a section to the Notice to Proceed Checklist that documents the date the executed Notice to Proceed and executed contract was sent to the contractor.
32	TC 8-7	Ensure that all recommendations included above are incorporated into the written policies and procedures. This will ensure that District staff has clear guidelines to follow, will assist in training during turnover, and will provide consistency in processes.

ML	Ref.	Recommendation
33	TC 8-8	Once the policies and procedures manual related to vendor contracting is complete and fully implemented, a review should be performed by the District's internal auditor (or an independent third party) to ensure that all procedures are being followed.
34	TC 9-1	Revise procedures to require that proof of publication for invitation(s) to bid is retained with the bidding documentation to ensure the complete bid package is kept intact.
35	TC 11-1	Revise the invoice payment procedures to establish a deadline for completing the invoice rejection letter within a specified number of days, such as 5 business days from receiving the invoice.
36	TC 11-2	Implement the invoice rejection letter as soon as practical.
37	TC 11-3	After full implementation of the vendor invoice rejection letter process, the District should perform a review of vendor payments exceeding the 30 day limit to determine (1) if the late payment was a result of a breakdown in District internal controls or vendor hindrance, and (2) if due to a vendor hindrance, was the invoice rejection letter used to support the reason for the late payment. This review should be performed approximately three months after full implementation of the vendor invoice rejection letter to ensure that the process is working and has improved the timeliness of vendor payments.
38	TC 11-4	Ensure that vendor invoice payments are processed only after all required signatures are present on the Payment Approval Form. Alternate signers should be identified in the event that a required signer is out on an extended absence and there is an urgent need for payment.
39	TC 11-5	Ensure the Payment History/Approval Form is signed by the District Project Manager. If the Project Manager initials/signs the invoice to document this approval, a statement indicating that approval is documented on the invoice should be included on the Payment History/Approval Form.
40	TC 12-1	Develop written procedures or a policy to address the District's involvement in the prequalification of individuals employed by professional services vendors and working on the District bond program or bond projects. This should include assigning District staff that is responsible for reviewing and approving staffing added throughout the term of the contract to ensure that the additional staffing is needed and is not a function that can be performed by the District. This becomes particularly important when certain functions are outsourced to a vendor, such as bond program management, and when fees are billed based on pre-established billing rates for actual hours incurred (rather than a fixed fee). Where possible, professional services contracts should identify anticipated staffing level details (number of individuals and titles).

ML	Ref.	Recommendation
41	TC 12-2	If the service provider requires an amendment to identify and approve staffing levels in the contract that will result in increased costs, the vendor should request an add service that routes through the normal add service approval process. If the staffing change does not result in a cost change, an internal form documenting the individual's qualifications and District approval is recommended.
42	TC 13-1	Develop detailed, written procedures for the change order review and approval process. The written procedures should: a. Identify each step in the review and approval process. b. Identify all forms to be used in the change order process, the purpose and work flow of the forms, and the proper review and approval signatures required on the forms. c. Identify what documents should be maintained as support with the change order packet. d. Incorporate appropriate sections in the written procedures to address all recommendations included below. Detailed, written procedure documents will provide clear guidelines for District staff to follow and consistency when there is staff turnover.
43	TC 13-2	Require the Director of Contract Administration and Chief Engineering Officer to initial and date the change order packet (or a separate, attached form) to document the review that is performed prior to the change order going to the Associate Superintendent of Operations and Bond Program in preparation for Board approval. This will provide the proper audit trail to document that this review took place.
44	TC 13-3	Create updated forms to reflect the approval signatures that are required. Some forms contain signature lines for individuals whose signature is not required nor typically given. For example, the PCO Summary form contains lines for the "Scheduler" and the "Deputy Program Manager," neither of which seems to be part of the policies/procedures in practice.
45	TC 13-4	Consider including the Board Précis and Change Order Summary in the change order support packet to provide a clean audit trail.
46	TC 13-5	Consider implementing the use of a change order work flow check list that is completed with each change order. The check list would include a list of documents and signatures required at various steps in the process. This could assist District staff in ensuring that all necessary documents and signatures are obtained and document when key dates are entered into Munis.

ML	Ref.	Recommendation
47	TC 13-6	Develop detailed, written procedures for the add-service review and approval process. The written procedures should: a. Identify each step in the review and approval process. b. Identify all forms to be used in the add-service approval process, the purpose and work flow of the forms, and the proper review and approval signatures required on the forms. c. Identify what documents should be maintained as support with the add-service packet. d. Incorporate appropriate sections in the written procedures to address all recommendations included below. Detailed, written procedure documents will provide clear guidelines for District staff to follow and consistency when there is staff turnover.
48	TC 13-7	Ensure that the Proposal Approval Checklist Form is used with every add- service proposal. Add appropriate sections to the form to include the necessary signature/initials of the Associate Superintendent of Operations and Bond Program to allow documentation of recommendations TC 13-8 (49) and TC 13-9 (50).
49	TC 13-8	If the add-service proposal is over $50,000, require the Associate Superintendent of Operations and Bond Program (ASO) to initial and date the add-service Proposal Approval Checklist Form (or a separate, attached form) to document the review that is performed prior to the add-service going to the Board.
50	TC 13-9	When submitting an add-service request to the Board for approval, include historical information related to add-services that have previously been approved for the vendor contract.
51	TC 13-10	Within six months after full implementation of the updated processes and policies for change orders and add-services, the District should perform a follow-up review to determine whether procedures are being followed.
52	TC 13-11	Work with Tyler Technologies (the company that licenses the Munis software) to determine if there is a way to properly record credit (deductive) change orders and add- services. If this is not possible, develop one standard method that is used by all staff to enter and track all credit (deductive) change orders and add-services to provide consistency. Train all staff on this process to ensure that it is followed.
53	TC 14-1	Ensure that written budgeting procedures (recommended in TC 6-1 (12)) include specific guidelines and instructions related to the use and maintenance of the multi-year function in Munis.
54	TC 14-2	Once the multi-year function in Munis is fully implemented, conduct an internal audit to ensure that it is implemented properly and to verify that there is a written process in place for the maintenance and revision of data entered for multi-year contracts. This internal audit could be conducted by the District's current internal auditor or by a third party.

ML	Ref.	Recommendation
55	TC 14-3	Work with Tyler Technologies (the company that licenses the Munis software) to modify the Contracts Module in Munis so that an invoice payment that is applied to the wrong contract can be corrected.
56	TC 14-4	Ensure that the written budgeting procedures (recommended in TC6-1) include specific guidelines and instructions related to the creation of new bond projects in Munis, including the use of the New Project Form. The procedures should include, but are not limited to, the following areas: The event that initiates the need for a new project in Munis Instructions for completing the form and its workflow List of authorized approvers Type(s) of supporting documentation that must be attached to the form A requirement for appropriate personnel to verify that the project number, funding source, and budget string are accurate A requirement that the Principal Accountant initials and dates the form to document that the information has been entered in Munis A requirement that the Executive Director of Bond Finance, or designee, reviews the Principal Accountant's coding in Munis for accuracy
57	TC 14-5	Cross-train other bond program staff on the responsibilities and tasks assigned to the Principal Accountant and Project Analyst so that there is an employee that can perform these functions in the event of employee absences.
58	TC 14-6	Develop and implement written procedures related to the reconciliation process between the Munis General Ledger and Project Ledger that require the following: Prepare a reconciliation worksheet on a regular and consistent basis (at least monthly) Maintain the reconciliation worksheet and attach supporting documentation (such as reports used, payroll records, journal entries, etc.) to provide an appropriate audit trail Require the preparer to initial and date the worksheet indicating the reconciliation was performed The Executive Director of Bond Finance must review the reconciliation worksheet and initial and date the worksheet to document that the review has been performed.
59	TC 14-7	Determine whether the reports currently being prepared by the Project Analyst (such as Project Summary Ledger Reconciliation and Financial Summary Reports) are necessary for or valuable to the reconciliation process discussed in TC14-6. If these reports are valuable and will be utilized, include them in the written procedures recommended in TC14-6. The reports should be reviewed by the Executive Director of Bond Finance and included in the reconciliation process performed by the Principal Accountant. If the reports are not needed as part of the reconciliation done by the Principal Accountant, then determine whether they should be eliminated, revised to serve the purpose of reconciliation, or used for another purpose.

ML	Ref.	Recommendation
60	TC 14-8	Review and modify, if necessary, the job descriptions of the Principal Accountant and Project Analyst to reflect the appropriate responsibilities related to the reconciliation process between the Munis Project Ledger and General Ledger.
61	TC 14-9	Ensure procedures are in place requiring that access rights in Munis for all data entry points related to the bond program be monitored and updated on a regular basis. Ensure that only appropriate District employees have access rights other than inquiry.
62	TC 15-1	Ensure that written procedures related to Primavera include all required steps and necessary documents in order to achieve and maintain the system's integrity and accuracy. Include the work flow and frequency with which certain steps are (or should be) performed. The written procedures should include, but not be limited to: a. The back-up system and process in place, b. The process for creating project numbers, c. The creation and use of the Munis-Primavera costs codes, and d. The process performed by the Master Scheduler to reconcile between Primavera and Munis.
63	TC 15-2	Develop a process that ensures the Master Scheduler receives appropriate and sufficient information regarding new construction and professional services contracts that are approved by the Board of Education. Either a copy of the contract can be provided or a contract synopsis can be prepared and provided to the Master Scheduler. This information should be provided within a week of contract approval to ensure that Primavera is updated promptly. Establish a timeline for when the contract information should be entered after receipt by the Master Scheduler.
64	TC 15-3	Develop and implement a process to ensure that bond program management and staff, construction managers, and third parties responsible for entering information in Primavera are adequately trained and cross-trained. This is particularly important when hiring new staff or consultants. Consider whether providing recurring training or refresher meetings would be appropriate to address deficiencies or problem areas, such as a delay in entering proposed change orders.
65	TC 15-4	Cross-train a District employee in the Primavera functions currently handled by the Master Scheduler, who is a District consultant.
66	TC 16-1	The financial reporting system(s) should include projections related not only to the construction related cost and master planning, but also cost related to the planning and administration associated with the bond program in order to provide a complete picture of projected expenditures.

ML	Ref.	Recommendation
67	TC 16-2	The District should ensure that as construction projects are delegated to program managers at the regional level, they are provided with the projections of cash receipts and expenditures related to their specific construction projects. As updates are made to these projections, those updates should be shared with the project managers at the regional level, as they will need sufficient information to enable them to manage the budget for the project.
68	TC 16-3	Share updates to program cash flow projections used in determining the schedule for the new Master Plan with the Board, the FSC, and the CBOC. This should be done on a periodic basis determined by the District in a format selected by the District. This report appears to be similar to the Report # 13, which was requested by the CBOC as of the 6/22/2016 meeting.
69	TC 16-4	Once consensus is reached between the CBOC and the District regarding the report naming, presentation, format, and content; and once report development is finalized, develop written procedures for the preparation and distribution of reports so that processes can continue when there are changes in personnel. The written procedures should include the following: a. Identify the type of reports to be generated. b. Indicate the interval with which reports should be generated, such as monthly. c. Require that the Executive Director of Business Services, Bond Finance reviews the reports prior to distribution to other management, staff, or other users. d. Identify the individuals that should receive the reports generated and the process for communicating questions or comments back to the Bond Finance Department
70	TC 16-5	Include footnotes in the Financial Status Reports and Cash Flow Reports to explain any differences that can be expected when attempting to compare the beginning balances (for items such a beginning cash balance and beginning fund balance) listed in these reports to the same items' ending balances reported in the Bond Program compliance audit report for the prior year. Furthermore, include footnotes, notes, or legends necessary to help report readers understand information provided in the reports submitted to the FSC and the CBOC.
71	TC 16-6	Include a footnote in the Monthly Warrant Listing reports to explain that the amounts listed in this report are not the total expenditure listed in the general ledger; as this report shows the amount of the check issued to the vendor and does not include not include retention withholdings piece of the expenditure. Additionally, this footnote should explain the meaning of retention withholdings.
72	TC 16-7	Implement a review process prior to finalizing reports. This process should include mathematical, spelling and grammar accuracy verification.
73	TC 16-8	Report the Common Core Technology budget in a consistent manner across reports.

ML	Ref.	Recommendation
74	TC 16-9	Consider using the term “commitments” instead of “encumbrances” when referring to amounts for contractual work the District is currently committed to over the life of the project.
75	TC 16-10	Review Cash Flow projection for Pinole Valley High School in light of the schedule of values from the contractor for this project to assess if adjustments may be necessary in presenting this projection.
76	FI1-1	Draft a “District Business Ethics Expectations” policy which articulates business ethics requirements for vendors, contractors and others doing business with the District Bond Program. Require all vendors, contractors, and subcontractors who will be doing business with the District Bond Program to implement a program requiring their employees sign acknowledgements that they have read and understand the “District’s Business Ethics Expectations” policy and the related obligations. This policy can be incorporated within the existing Board Policy 9270.
		a. Include language in this “District’s Business Ethics Expectations” policy which requires vendors, contractors and subcontractors, who will be doing business with the District Bond Program, to disclose in writing to the District when they make any contribution or donation to any organizations or nonprofit charitable organizations in any way related or connected to the District or District Board member and any contributions to campaigns for District Board members and Bond campaigns. b. This “District’s Business Ethics Expectations” policy should also address:
		i. District expectations that vendors, contractors, and subcontractors, while performing contract work, maintain business ethics standards aimed at avoiding any impropriety or conflict of interest which could be construed to have an adverse impact on the District’s best interests. ii. Vendors, contractors, and subcontractors shall permit interviews of employees, reviews and audits of accounting or other records by District representatives to evaluate compliance with the spirit of these business ethics expectations.
		c. Require Board members and District staff to fully disclose to the Board in writing any solicitation of contributions from vendors, contractors, subcontractors doing business with the District organizations related to campaigns and other organizations with some connection to the District and/or the District Bond Program. Encouragement of full disclosure will discourage the potential for any improper influences and encourage the consideration of possible recusal by a Board member.
77	FI1-2	Review any agreement(s), or policies with the ILC to ensure they are current, relevant and in compliance with all appropriate legal, administrative, and best business and ethical practices. Establish clear criteria with the ILC concerning eligibility of scholarships by children and family members of Board members or District Executives (including whether children of the same should be allowed to be recipients) and full disclosure to the public of these family recipients of ILC scholarships.

ML	Ref.	Recommendation
78	FI1-3	In coordination with the ILC, review and evaluate Mark marketing materials and information brochures about the ILC to ensure these materials fully disclose information about the donors and their vendor relationship with the District Bond Program.
79	FI1-4	As previously stated, the professional standards promulgated by the American Institute of Certified Public Accountants (AICPA) and the Association of Certified Fraud Examiners (ACFE) prohibit VLS from rendering an opinion as to whether there has been any fraud, criminal activity, corruption or bribery by anyone associated with this engagement. Therefore, VLS renders no opinion as to whether there has been any fraud, criminal activity, corruption, or bribery by anyone associated with this engagement. However, VLS recommends that legal counsel provide guidance and counsel to the Subcommittee for the Clay Investigation and the Board to determine whether this report should be referred to appropriate law enforcement agencies for appropriate action.
80	FI1-5	The District should consult with legal counsel to determine whether further course of action is appropriate. Specifically, the failure of SGI to provide requested documents and allow interviews of SGI personnel, which resulted in a scope limitation of the work VLS was able to perform. Therefore, SGI may have been in breach of the Right to Audit Clause of the contract between the District and SGI by failing to provide VLS access to requested documents after reasonable notice was provided.
81	FI2-1	Ensure that the written budgeting procedures (recommended in TC6-7) include specific guidelines and instructions related to bond project budgets. The written procedures should: Identify all steps in the tracking/updating process for bond project budgets. Include a list of all required documents (such as Board précis, purchase order, narrative, etc.) as supporting documentation to provide an audit trail. Identify all steps and the required documents in analyzing the bond project budgets to determine that the project budgets are sufficient to cover expenditures.
		Maintain a worksheet and attach appropriate reports to document that the analysis has been performed. Incorporate TC6-8 recommendation when a bond project budget is deemed insufficient. Identify who is responsible for tracking/updating, analyzing, reviewing, reporting and approving the bond project budgets and the timing for when these processes will be performed.

ML	Ref.	Recommendation
82	FI2-2	Ensure that the written budgeting procedures (recommended in TC 6-1 (12)) include specific guidelines and instructions related to budget data entry in Munis. Written procedures should: Identify the timeline of budget entries for each accounting period. Require a reconciliation process be performed at the beginning of each fiscal year (July 1) to verify that the adopted budget per the SACS report matches with the budget entered into Munis. This practice will ensure that the budget in Munis reflects the Board approved budget. The District's adopted budget is the starting point in preparing the First and Second Interim Reports.
83	FI2-3	Work with Tyler Technologies, the company that licenses the Munis software, to modify the budgeting function in Munis so that backdating of data entry is limited only to the prior accounting period.
84	FI2-4	Ensure that the written procedures (recommended in TC5-2 and TC6-2) related to the development of detailed, multi-year, line-item budgets for the approved bond projects (e.g. 21 priority schools) and the budget verification in Munis are implemented to prevent deficit spending.
85	FI3-1	Establish a procedure that requires that additional information be provided to the Board whenever a subcommittee (such as the Facilities Subcommittee) makes a recommendation to the entire Board that is contrary to the District staff recommended to that subcommittee. The information presented to the full Board should clearly identify the staff's recommendation, the basis for that recommendation, and the reason(s) that the recommendation was rejected. For example, the same presentation packet that is provided to the Subcommittee by the staff in making the recommendation should be provided to the full Board in the agenda package.
86	FI3-2	District contracts with vendors that use services of subcontractors should specify that the District vendor is required to pay its subcontractors within a certain number of days and include that these payments are subject to audit by the District or assigned representative.
87	FI3-3	When vendors are paid based on actual hours incurred, require that the vendors submit employee time cards along with the billing invoices. This should require that time cards include the date that work was performed, hours worked, location where work was performed, and a description of the work. This will provide the District with sufficient information to perform a detailed review of the invoices. Ensure that there is a District staff person assigned the responsibility for verifying that all supporting documentation is provided with invoices. Payment should be rejected if invoices do not have sufficient support. These requirements should be included in the vendor contracts.

ML	Ref.	Recommendation
88	FI3-4	Revise the current right to audit clause included in vendor contracts to include the following: At no additional cost to the District, vendor will provide the District, or its authorized representative(s), reasonable access to the vendor's facilities in order to conduct an audit At no additional cost to the District, vendor will provide the District, or its authorized representative, payroll files, copies of checks paid to subcontractors and any other type of documentation necessary in order to conduct an audit At no additional cost to the District, vendor will provide the District the right to interview all current or former employees to discuss matters pertinent to the performance of the contract
		At no additional cost to the District, vendor will provide the District adequate and appropriate work space, in order to conduct the audit as specified in the audit clause Vendor to agree that if an audit inspection or examination in accordance with the audit clause discovers overpricing or overcharging to the District by the vendor in excess of $100,000 or any other reasonable amount, in addition to making the appropriate adjustment for the overcharges, the reasonable actual cost to the District for this audit shall be reimbursed by the vendor.
89	FI3-5	An appropriate approval process should be established for vendors who are allowed to make purchases of equipment items for which the District would normally keep equipment inventory. A District employee should be responsible for authorizing these purchases. Additionally, the District should tag these pieces of equipment and keep an inventory.
90	FI3-6	As previously stated, the professional standards promulgated by the American Institute of Certified Public Accountants (AICPA) and the Association of Certified Fraud Examiners (ACFE) prohibit VLS from rendering an opinion as to whether there has been any fraud, criminal activity, corruption or bribery by anyone associated with this engagement. Therefore, VLS renders no opinion as to whether there has been any fraud, criminal activity, corruption, or bribery by anyone associated with this engagement. However, VLS recommends that legal counsel provide guidance and counsel to the Subcommittee for the Clay Investigation and the Board to determine whether this report should be referred to the appropriate law enforcement agencies for appropriate action.
91	FI3-7	The District should consult with legal counsel to determine whether further course of action is appropriate for work steps (C). Specifically, for work step C (Billings for Sick And Vacation Time) it appears that the District paid SGI $106,150 for sick, vacation, and any other type of paid time off that was expressly not authorized under the contract. District may want to consider appropriate course of action including expanding scope for further testing and appropriate action to recoup any monies paid out to SGI and not authorized under the contract with SGI.

ML	Ref.	Recommendation
92	FI3-8	The District should consult with legal counsel to determine whether further course of action is appropriate for work steps (C), (E), and (F). Specifically, the failure of SGI to provide requested documents and allow interviews of SGI personnel, which resulted in a scope limitation of the work VLS was able to perform for these work steps. Therefore, SGI may have been in breach of the Right to Audit Clause of the contract between the District and SGI by failing to provide VLS access to requested documents after reasonable notice was provided.
93	FI4-1	Ensure that a comprehensive analysis is performed, which includes a review by legal counsel prior to entering into contract negotiations to ensure that the terms of the contract are competitive and reflective of industry standards, includes the necessary contract language, and is in the best interest of the District. Additionally, any RFP process should include a review of costs, rates, and qualifications. Additionally, the District should perform a cost analysis prior to allowing vendors to add certain office support staff to evaluate if these positions can be filled directly by the District at a lower cost.
94	FI4-2	Ensure that all contracts contain a clause specifying the duration of the contract, which includes a specific start and end date as well as a not-to- exceed contract amount. Under no circumstance should the District enter into a contract that does not clearly state an end date and a contract amount. If a contract includes hourly labor rates, ensure that these rates are clearly specified in the contract and never stated simply as a total amount over a period of time. In addition, prior to paying an invoice, review the invoice to ensure that the hourly billing rates included in the invoice are reflective of the terms stated in the contract, which may include escalation rates.
95	FI6-1	The District and CBOC should evaluate the value (frequency and type) of proposed monthly reporting against the ongoing cost of development and maintenance of the reports as this is not required under the Education Code enumerated duties of a CBOC and runs counter to the existing statement of Board policy.
96	FI6-2	The District should consider merging the two statements currently in board policy on use of District resources in support of CBOC into one clear statement. The District should also consider removing the statement “without limit” from the policy to eliminate ambiguity about which District resources are committed to support the CBOC. Having a “without limit” statement in this policy can result in less than optimum use of District resources.
97	FI6-3	As required by Education Code Section 15280 (a) (1), Bond Program resources should not be used to support the CBOC. The CBOC in conjunction with the District should establish a visible separate budget under a District official and charge District time and cost incurred by District staff to support the CBOC in order to provide a transparent and accountable picture to the CBOC members, the District Board, and the public.

ML	Ref.	Recommendation
98	FI7-1	When issuing Requests for Proposals (RFP) related to design services, require architects to submit their proposals using the OPSC fee schedule as a basis for their fees. For specialty services that may not fit within the OPSC fee schedule, require that architect proposals include the basis for their fee structure so that it can be analyzed along with qualifications of the architect. Ensure that the RFP process allows for competition with pricing.
99	FI7-2	If the District wishes to continue using a pool of pre-qualified architects, require that multiple architects submit fee proposals for evaluation by the District. This will help ensure that the District is obtaining competitive prices for the services performed.
100	FI7-3	If the District performs professional services, including, but not limited to, geotechnical, hazardous materials studies, and traffic mitigation, ensure that any reports or drawings related to those services are included in the project prior to going out to bid. If architect design services are required for the project, ensure these reports or drawings are provided to the architect early in the design process. This will help prevent claims from architects related to delays caused by unknown site or other conditions.
101	FI7-4	Enforce the contract language that requires an architect to design a school (or other project) to a pre- established construction cost budget. If the architect delivers design plans that result in a higher construction cost budget, require that the architect revise the plans to meet the established budget. Should the District decide to continue with the plans that have a higher construction budget, document in writing with the architect that their fee will not increase as a result of the increased construction costs.
102	FI7-5	Request that District legal counsel perform a thorough review of the architect contract template to ensure it contains provisions that are in the best interest of the District and designed to save on architect fees. Update the architect contract template as necessary and incorporate the following: a. Revise provisions that include the terminology “reasonable,” “unreasonable,” or “significant” and provide specific time periods and/or definitions so that the contract is not subject to interpretation by the parties. b. Revise provisions that allow the District and architect to communicate instructions verbally. All communications and instructions related to the architect’s performance of work should be done in writing. c. When titles are included in certain contract provisions, ensure that the person(s) holding those titles are identified.
103	FI7-6	Implement a competitive process for obtaining proposals related to master planning services to ensure that the District is obtaining reasonable fees.

ML	Ref.	Recommendation
104	FI8-1	Ensure that contractors for projects requiring bid procedures are always approved by the Board only when the bid process, including conclusion of the bid protest period, has been completed. Ensure that information regarding bids received and selection of the lowest, responsive, responsible bidder is appropriately documented in Board meeting minutes and that the selection of the contractor is identified in the Board minutes.
105	FI10-1	The District should consult with legal counsel to determine whether further investigation is appropriate regarding the claims that change orders on the Gompers/Greenwood project were related to contractor/subcontractor mistakes and coordination problems or were inappropriate.
106	FI10-2	The District should consult with legal counsel to determine whether further investigation is appropriate regarding the claims that the District entertained change orders to assist the General Contractor with cash flow and the costs related to failed subcontractors.
107	FI11-1	Enforce the guidelines included in “specification section 0070” of the General Conditions section of general contractor agreements, which requires that general contractors submit Proposed Change Orders within five days of the knowledge of the circumstances resulting in the Proposed Change Order. This will ensure that the District is made aware of contractor requests in a timely manner and will result in more accurate reporting of potential project costs.
108	FI11-2	VLS acknowledges that the system the District was using when multiple purchase orders were issued for a single contract was BiTech, the District’s former financial software, which is different from the current financial system. The District is currently using the purchase requisition/order and contract module in Munis. VLS recommends that the District continue the use of the current numbering system in the Munis financial software for the bond related contracts to prevent the occurrence of issuing multiple purchase orders for a single bond related contract.
109	1	The District should ensure that an effective FRAUD REPORTING MECHANISM is in place for reporting known or potential wrongdoing impacting the District Bond Program. Some key considerations in implementing should include: There is an anonymous reporting channel available such as a third-party hotline The hotline should be available to not only District employees, but also any organization doing business with the District and the general public The hotline is advertised and communicated effectively Employees trust that they can report suspicious activity anonymously and/or confidentially and without fear of reprisal That reports of suspicious activity will be promptly and thoroughly evaluated

ML	Ref.	Recommendation
110	2	The District should ensure that ongoing FRAUD and ETHICS TRAINING is provided to all employees of the District, especially those associated with the Bond Program. Some key items to be addressed in the training should include: Do employees understand what constitutes fraud? Have the costs of fraud to the District and everyone in it - including lost resources, adverse publicity, job loss, and decreased morale and productivity - been made clear to employees? Do employees know where to seek advise when faced with uncertain ethical decisions, and do they believe that they can speak feely? Do employees know that policy of zero-tolerance for fraud has been communicated to employees through words and actions?
		Do employees, including senior management, have training ensuring the overall cultural atmosphere in the operations and management of the Bond Program is one of high ethics and integrity, also known as a positive "Tone at the Top"?
111	3	The District should evaluate the adequacy of resources assigned to the INTERNAL AUDIT DEPARTMENT for review of the Bond Program. Any Internal Audit Department should have adequate resources and authority to operate effectively and without undue influence from senior management. The Internal Audit Department should be responsible for conducting fraud risk assessments and can be instrumental in addressing and ensuring implementation of the many recommendations in their Report and be included as a member of the "Recommendations Implementation Task Force."
112	4	VLS strongly encourages the establishment of a "Recommendations Implementations Task Force" so accountability measures are put in place by the District to ensure all recommendations from the work performed in Phase II are implemented. A chairperson to "shepherd" the task force should be designated and key person(s) in areas impacted should be appointed as members of the task force. VLS has included in the Exhibits section, a detailed "List of all recommendations" with reference to the applicable TC and FI work steps, which can be utilized as a starting point to establish an action plan for this task force. The task force concept has proven to be a best practice and a valuable and critical tool to ensure all recommendations from Phase II are adequately assessed and implemented.
2017-2019 Moss Adams Performance & Program Effectiveness Audit		
Master List	**Internal ID**	**Recommendation**
113	Conduct a Performance Audit	The District should consult with its legal counsel to determine if costs incurred for School Facility Consultants are allowable under the terms of the Bond measure language. Results of this consultation should be reported to the appropriate personnel (i.e., relevant District management, the Board, and CBOC) to ensure transparency and remediation take place, as necessary.

ML	Ref.	Recommendation
114	Conduct a Performance Audit	The District should continue efforts to implement the processes and controls needed to provide supporting documentation that validates the applicability and accuracy of labor charged to the Bond Program consistent with Opinion 04-110. Specifically, a timekeeping system, or equivalent tracking system, should be implemented so that all labor costs incurred are identifiable, compliant, and have a beneficial relationship to the Bond Program. Additionally, the District should evaluate labor amounts charged to the Bond Program to ensure appropriateness and compliance with Opinion 04-110. Results of this evaluation should be reported to District management, the Board, and CBOC to ensure transparency and remediation takes place, as necessary.
115	1	As a best practice, appropriate WCCUSD management should approve an annual staffing plan, including key metrics such as positions staffed, number of personnel, number of planned projects, and dollar values of planned projects, to help determine the organizational structure's alignment with the Bond Program's needs. This staffing plan should be reported to key stakeholders on a periodic basis. We recommend that the staffing plan policies and procedures are established to be assessed at least annually to determine if the needs for the current and upcoming fiscal years are being met.
116	2	The District should continue producing cash flow reports that include key detail as noted in the detailed observation for Objective 2. However, the District should implement controls to consistently and accurately report total expected revenues and expenses. This will enable the District to ensure accurate reporting and monitoring of Bond projected net position. Reconciled District cash balances, revenues, committed costs, and budget balances, both at the detailed and summary level, should be readily available and consistent on capital program reporting to District management and key stakeholders. Additionally, formal written policies and procedures, including defined responsibilities and approval authority for internal and public reporting, should be created and added to a comprehensive Bond Program manual to ensure appropriate review and approval controls are in place for both internal and public reporting procedures (see Recommendation No. 22a for more detail).
117	2017; 2018: 3; 2019 3a	The District should continue efforts to develop and implement policies and procedures for budget establishment and management activities for the Bond Program (see Recommendation No. 22a for more detail). Details on defined roles and responsibilities will help provide transparency surrounding how budgets are established and managed. Furthermore, as a best practice, project reporting with key project information, including forecast amounts, should be consistently reported to WCCUSD management and key stakeholders. Any forecasted overruns should be addressed with detailed plans to secure additional sources of funding and identify alternative options to reduce projected costs while still meeting the District's objectives and needs. Muni and Primavera project amounts should be reconciled, reviewed, and approved by WCCUSD project management, WCCUSD accounting, and the Construction Manager to ensure completeness and accuracy.

ML	Ref.	Recommendation
118	3b	The District should continue producing project-level expenditure reporting, including the key details noted in the detailed observation for Objective 3b. However, the District should implement controls to consistently and accurately report total Bond expenditures. This will enable the District to accurately monitor and report Bond expenditures in order to 1) help prevent non-compliant and excessive charges and 2) better control and manage project costs. Reconciled Bond expenditures (both at the detailed and summary level) should be readily available and consistently detail capital program reporting to District management and key stakeholders. Any discrepancies or reconciling amounts should be reviewed and addressed in a timely manner by appropriate parties to ensure accurate reporting. Regular reconciliation exercises should be conducted to ensure both project management and accounting records are complete and accurate. Policies and procedures should be updated accordingly to ensure roles and responsibilities are clearly defined and adequate controls are in place to ensure completeness and accuracy or reported amounts. Additionally, formal written policies and procedures, including defined responsibilities and approval authority for internal and public reporting, should be created and added to a comprehensive Bond Program manual to ensure appropriate review and approval controls are in place for both internal and public reporting procedures (see Recommendation No. 22a for more detail).
119	2017:4; 2018; 2019: 4a	The District should continue efforts to develop and implement formal written policies and procedures including defined approval authority for bid and procurement to ensure appropriate review and approval controls are in place for procurement procedures (see Recommendation No. 22a for more detail).
120	4b	The District should continue to work with legal to ensure evaluation and scoring of total price on design-build projects is consistent with Education Code. Additionally, the District should retain complete procurement and evaluation documentation to ensure vendor selection is consistent with RFP and Education Code requirements. Supporting documentation for appropriate vendor procurement should be readily available in a central location, either physically or electronically. A checklist or equivalent mechanism should be maintained with appropriate sign-offs on procurement requirements to validate compliance with policy and procedure requirements and adequate segregation of duties and controls. Additionally, as a best practice (as specified in Objective 5), the District should maintain a consolidated bid and procurement checklist and activity report that allows District senior management and key stakeholders to identify, prevent, or detect non-compliance with District policies and procedures, state laws, and regulations.

ML	Ref.	Recommendation
121	4c	The District should comply with District procedures to ensure competitive pricing for the Bond Program. Supporting documentation for appropriate vendor procurement should be readily available in a central location, either physically or electronically. A checklist or equivalent mechanism should be maintained with appropriate sign-offs on procurement requirements to validate compliance with policy and procedure requirements and adequate segregation of duties and controls. Additionally, as a best practice (as specified in Objective 5), the District should maintain a consolidated bid and procurement checklist and activity report that allows District senior management and key stakeholders to identify, prevent, or detect non-compliance with District policies and procedures, state laws, and regulations.
122	5	Consistent with the GFOA, WCCUSD should implement policies and procedures to assist in identifying, preventing, and detecting procurement fraud (see Recommendation No. 22a for more detail). The policies should include reporting protocols, training requirements, and escalation procedures specific to procurement fraud. The resulting documentation can also serve as a useful training tool for staff. As a best practice, the WCCUSD should maintain a consolidated bid and procurement activity report that will help WCCUSD senior management identify, prevent, or detect fraud and non-compliance with WCCUSD policies and procedures, state laws, and regulations. Supporting documentation for this consolidated report should be readily available in a central location, either physically or electronically. Additionally, per the GFOA, potential instances of fraud or abuse and questionable accounting practices have been brought to the attention of responsible parties by employees or citizens who become aware of such practices. The GFOA provides the following recommendations: ● Formally approve, widely distribute, and publicize an ethics policy that can serve as a practical basis for identifying potential instances of fraud or abuse and questionable accounting practices. ● Establish practical mechanisms (e.g., a hotline) to permit the anonymous reporting of concerns about fraud or abuse and questionable accounting practices to the appropriate responsible parties. ● Make internal auditors (or their equivalent) responsible for the mechanisms used to report instances of potential fraud or abuse and questionable accounting practices. Emphasize that they should take whatever steps are necessary to satisfy themselves that a given complaint is without merit before disposing of it. Further, they also should document the disposition of each complaint received so it can be reviewed by the Audit Committee. Have the appropriate party, as part of their evaluation of the government's internal control framework, examine the documentation of how complaints were handled to verify that the mechanisms for reporting instances of potential fraud, abuse, and/or questionable accounting or auditing practices are in place and working satisfactorily.

ML	Ref.	Recommendation
123	6a	As a best practice, WCCUSD should continue its efforts to ensure defined and documented processes are in place for master planning, including when to utilize these procedures (e.g., thresholds), who is responsible for each activity, and procedures for final approval (see Recommendation No. 22a for more detail). Documentation requirements for any Master Plan changes from the original approved documents should include, but not be limited to, information surrounding the proposed design change, basis for design change, estimated design change revenue and cost impact, estimated schedule impact, and design change initiator and approver. Master Plan reporting should include a summary level Project Stages Report with dates of key milestones achieved, estimated dates of key milestones to be achieved, and appropriate and relevant narrative should be maintained and reported to key stakeholders on a regular basis. Deviations should be discussed with WCCUSD management and documented accordingly within monthly reporting. Responsibilities should be assigned and appropriateness of the policies and procedures should be evaluated on an ongoing basis.
124	6b	Both the SDCTA and GFOA recommends that budget-to-actual comparisons of revenues, expenditures, cash flow, and fund balances be periodically reported. BOE-approved master plan budgets and current forecasts at the program and project level should be available with consideration of the amounts available. Change order reporting should include information such as itemized change amount, percentages, descriptions, change responsibility, date of approval, subtotals, and totals for easy end-user reference (see Recommendation No. 13b for further information). Detailed budget-level information for current Bond issuances allows the District to monitor budgetary performance against committed contract values and can serve as an early warning indicator for potential problems. This information provides decision makers time to consider actions that may be needed if major deviations in budget-to-actual results become evident. Both the SDCTA and GFOA comments that this information is essential input for demonstrating accountability and transparency. Additionally, cash flow reporting should include revenues, cash, and expenditures by timeframe to document that sufficient funding is available to meet financial requirements for Measure D and E. This documentation will also serve as a useful tool for District management and stakeholders to understand the timing of project schedules.
125	8	The District should continue efforts to formalize policies and procedure identifying roles and responsibilities to be taken to prevent or limit claim exposures. As a best practice, formal written policies and procedures for proactive claims avoidance practices should be created and added to a comprehensive Bond Program policy and procedure manual (see Recommendation No. 22a for more detail).

ML	Ref.	Recommendation
126	9	The District should continue its efforts to formalize policies and procedures regarding how to update the Material Specifications log. WCCUSD should define how to make updates to the standards specifications document and update Bond Program policies and procedures accordingly (see Recommendation No. 22a for more detail). This policy should ensure that documentation exists, including the requestor and date of request, description of change, cost-benefit relationship for the change (see Recommendation No. 10 for further information), approver and date of approval, and a time-stamped updated specifications document. The cost-benefit analysis for significant specification changes should be approved by appropriate WCCUSD management. The Standard Specifications document should avoid including narrow scope requirements to prevent excessive pricing to WCCUSD.
127	10	As a best practice, the District should ensure formal, defined, and documented policies and procedures as well as roles and responsibilities are in place for cost benefit analysis and value engineering for its projects, including when to utilize these tools, who is responsible for each activity, and procedures for final approval (see Recommendation No. 22a for more detail). The District's current methodology of when to utilize these tools on projects is unclear; however, value engineering and cost benefit analyses can be utilized as a tool on any project. Establishing set criteria for when cost benefit analysis and value engineering studies will be applied, what documentation is required, and the required approval authority limitations will provide a more structured environment to apply these cost saving measures to align cost, useful life, and function with project and District needs. SAVE International® specifies that the following six phases be conducted to analyze cost and value: Information Phase: Review and define the current conditions of the project and identify the goal of the value engineering study and cost benefit analysis. Function Analysis Phase: Review and analyze the project to determine what needs improvement, elimination, or creation to meet the project's goals. Creative Phase: Generate ideas on all the possible ways to accomplish the requirements, with an emphasis on cost and functional needs. Evaluation Phase: Develop and execute an evaluation to select those ideas that offer the potential for value improvement while delivering the project's function(s) and considering performance requirements and resource limits. Development Phase: Develop the selected ideas into alternatives with sufficient documentation to allow decision makers to determine if the alternative should be implemented. Presentation Phase: Prepare a presentation and/or report to key stakeholders that convey the adequacy of the alternative(s) and the associated value improvement. Specific areas of focus and attention that should be considered when conducting these types of analyses have been incorporated in Appendix B of this report.

ML	Ref.	Recommendation
128	11	As a best practice, the District should ensure compliance with all warranty conditions to sustain a level of protection against breach of warranty and proper maintenance of District facilities in accordance with warranty conditions and District requirements. A consolidated summary project close-out report with warranty and preventive maintenance log details, which includes major assets, applicable items under warranty, dates of installation, required periodic maintenance, and actual maintenance conducted should be kept for all school sites and reported to stakeholders on a regular basis. Warranty information is required as part of the construction close-out process; therefore, it is recommended that an owner warranty log be created by the Facility Planning and Construction Department and provided to the maintenance team for proper follow-up.
129	13a	The District should continue efforts to formalize change order policies and procedures. Formal written policies and procedures, including defined approval authority for change orders, should be created and added to a comprehensive Bond Program Policy and Procedure Manual to ensure appropriate review and approval controls are in place before vendor payment release (see Recommendation No. 22a for more detail).
130	13b	As best practice, District change order reporting should include accurate information, such as itemized change amount, percentages, descriptions, change responsibility, date of approval, subtotals, and totals for easy end-user reference. Summary and detailed change reporting is necessary to understand change order cause, responsibility, pricing, and compliance as well as to identify potential duplicated work scopes and/or redundancies caused by unclear scope objectives and/or expectations within the Master Plan.
131	2017:5; 2018 and 2019:13c	As a best practice, competitive bidding and procurement practices should include a full evaluation of bidders and the total scope of work on a comparative basis to ensure competitive pricing for Bond Program objectives. Additionally, while changes are not uncommon for professional service agreements and the change order work appeared compliant with District policies and State regulations, Management's rationale for significant sole source change order adjustments instead of a new contract should be well documented. Absent this information and documentation, the District may pay excessive costs for change order work.
132	14	Formal written policies and procedures, including defined approval authority for vendor payment processing, should be created and added to a comprehensive Bond Program Policy and Procedure Manual to ensure appropriate review and approval controls are in place before vendor payment release (see Recommendation No. 22a for more detail).

ML	Ref.	Recommendation
133	15	The District should compile a consolidated project-close out checklist to ensure and report on turnover of documentation by contractors and compile all critical tasks prior to release of final payment. Bond Program policy and procedure should update associated policies and procedures to reflect current procedures to ensure appropriateness (see Recommendation No. 22a for more detail).
134	16	As a best practice, the District should have established pricing goals and requirements included within their policies and procedures (see Recommendation No. 22a for more detail).
135	19	The District's Facility Planning and Construction department should continue to ensure that each invoice is processed for payment in a timely manner. For any instances where payment has been delayed due to contractor inaccuracies within invoices/payment applications, disagreements between work billed and performed, or other discrepancies, the District should provide rejection letters to contractors detailing why payment is being delayed. This document should be maintained within files or attached to the invoice/payment application.
136	20	The District should define its position and role in achieving local participation goals and Board Policies should be updated accordingly (see Recommendation No. 22a for more detail).
137	21	The District should formalize the amendments to Board Policy 7214.2 to establish roles and operations of the CBOC. The District should ensure all revisions are compliant with the Education Code and Proposition 39. Additionally, the District should evaluate the reasonableness and appropriateness of the policy to meet the needs of all key stakeholders.

ML	Ref.	Recommendation
138	2017; 2018:22; 2019 22b	The District should continue efforts to follow best practices, as specified by SDTEF, to support demonstration of accountability and transparency to all stakeholders. Per the SDTEF School Bond Transparency Summary Report, continuing improvement recommendations for ICOC websites are as follows: ● Update all information on the ICOC website on a regular basis, including posting up-to-date agendas, minutes, financial and performance audits, and annual reports. Access to up-to-date information is vital to transparency. Districts should frequently update all website materials to reflect the most accurate information. Audits and financial reports should be available in a timelier fashion and should take no longer than a few months to prepare. Similarly, project status updates should be regularly provided—including budget updates and construction progress with expected timelines for completion. ● Adjust the ICOC website organization to make it easy to navigate to find specific information. Simply including all of the recommended information, such as financial audits and meeting minutes, does not guarantee transparency. Instead, an ideal ICOC website would organize these files by type and date in separate links, so that any interested party could easily find available information. All files are important, but it is often not easy to differentiate between them, especially when uploaded with a nondescript file name. Grossmont-Cuyamaca Community College District, Cajon Valley Union School District, and San Diego Community College District work as good models for how to organize the ICOC website and can serve as a starting point for other districts. These districts stand out for having websites with a user-friendly interface in which all information is categorized and presented separately for better navigation. Additionally, as of June 30, 2019, the Bond Oversight Committee had vacancies. As a best practice, the District should evaluate communications options (i.e., appropriate communication channels) to ensure no vacancies within the CBOC consistent with the SDCTA guidance.
139	2017; 2018:22; 2019:22a	As a best practice, the District should continue to consolidate all Bond Program policies, procedures, and resolutions into one document to ensure effective controls and communication of the policies and procedures and obtain Board approval. This manual should highlight all functional areas related to Bond Program activities, such as, but not limited to, staffing, procurement, financial controls, document control, budgeting practices, master planning, scheduling, invoice/payment application review and processing, change order review and processing, and claims avoidance and management. The GFOA recommends, within their article “Documenting Accounting Policies and Procedures,” that the documentation of accounting policies and procedures should be evaluated annually and updated periodically, no less than once every three years. Any changes in policies and procedures should be updated in the documentation promptly as they occur and a specific employee should be assigned the duty of overseeing this process. The resulting documentation can also serve as a useful training tool for staff.

ML	Ref.	Recommendation
140	22c	As a best practice, the District should develop a communications strategy and plan for projects for key and public stakeholders. WCCUSD should ensure that there is a clear and consistent message that delivers accurate information on the cost of the project, duration, impact, and benefit. Messaging should be developed with input from various groups within the organization (management, finance, engineering, operations, etc.) to ensure that information is complete and accurate. WCCUSD should review current methods of communication and verify that communications are organized, consistent, timely, and reach the appropriate audience. WCCUSD should periodically review its communication and outreach plans to determine their effectiveness and make adjustments accordingly for ongoing and future projects.

2.2. Audit Reference Guide for the 2016 Forensic Accounting Investigation Phase II Report

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Abbreviation Legend	
PO	Program & Operations
A	Administrative
PM	Project Management
F	Fiscal
App	Appendix

ML #	VLS #	Brief Description	PMP
1	TC 1-1	Advertise CBOC membership opportunities	PO 3.6.5
2	TC 2-1	Clarify "review period" in Master Plan	PO 1.2.2
3	TC 2-2	Bond Measure ballot language should refer to Long-Range Facilities Master Plan	N/A
4	TC 4-1	Revise Governance Handbook to clarify Board role v. Management functions	N/A
5	TC 4-2	Board Member Brown Act training	N/A
6	TC 4-3	Revise Governance Handbook to strengthen Conflict of Interest section	N/A
7	TC 4-4	Board Policy on Conflict of Interest specific to Board members & District vendors	N/A
8	TC 4-5	Governance Handbook & Board Policy of Board members authority over amendments	N/A
9	TC 4-6	Annual Board Member training on the Governance Handbook	N/A
10	TC 5-1	Annual Internal Review of Long Range Facilities Master Plan	PO 1.2.2
11	TC 5-2	Procedure for multi-year budgets for Priority Schools in Facilities Master Plan	F 1.1; App 1.6.1, 1.5.1
12	TC 6-1	Procedure for budgeting practices: preparation, tracking, reporting & approval	F 1.1; App 1.6.1, 1.5.2
13	TC 6-2	Budget verification prior to approval of contract or change order by Board	F 1.3.2; App 1.5.2, 1.6.3
14	TC 6-3	Budget verification documentation	F 1.3.2; App 1.5.2, 1.6.3
15	TC 6-4	Budget account code verification documentation	F 1.3.2; App 1.5.2, 1.6.3
16	TC 6-5	Budget amount and account code verification documentation	F 1.3.2; App 1.5.2, 1.6.3
17	TC 6-6	Project Budget Amendment/Transfer Form	F 1.3.3; App 1.6.2
18	TC 6-7	Procedure for preparation and submission of Bond Project Budget	F 1.1; App 1.5.1, 1.6.1
19	TC 6-8	Procedure for preparation and submission of Bond Project Budget increase/decrease	F 1.4; App 1.4.3, 1.5.2, 1.6.2
20	TC 6-9	Project Budget history and expenditures for the duration of the Project	F 1.1.2; App 1.3.9

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ML #	VLS #	Brief Description	PMP
21	TC 7-1	Full implementation of the procedures for construction contracts	N/A
22	TC 7-2	Review & document contractor license verification	A 2.1.10.7; App 1.6.3
23	TC 7-3	Full implementation of the procedures for professional services contracts	N/A
24	TC 7-4	Formal documentation of vendor proposal review & selection process	A 2.3
25	TC 7-5	Formal documented process to perform a conflict of interest check	A 1.3.2
26	TC 8-1	Implementation of Proposal Approval Checklist	F 2.2; A 1.5; App 1.5.3, 1.6.3
27	TC 8-2	Update Proposal Approval Checklist to include a budget review section	App 1.6.3
28	TC 8-3	Legal review of contract templates	A 1.4
29	TC 8-4	Require vendor compliance with conflict of interest policies & disclosures	A 1.3.2
30	TC 8-5	Require an executed contract prior to vendor payments	A1.5; App 1.5.3
31	TC 8-6	Update Notice to Proceed to include the date of executed contract	App 1.9.2
32	TC 8-7	Ensure that recommendations are incorporated into written procedures	Administrative Section
33	TC 8-8	Auditor to review vendor contracting procedures	N/A
34	TC 9-1	Revise procedure to require proof of publication with bid documentation	A 2.1.4.2.1
35	TC 11-1	Review invoice payment procedure to establish timeframe for invoice rejection letter	F 3.1.3; App 1.8.3
36	TC 11-2	Implement invoice rejection letter	F 3.1.3; App 1.8.3
37	TC 11-3	Review of vendor payments exceeding the 30 day limit	N/A
38	TC 11-4	Review that invoice payments are processed only after all required approvals	F 3.1.2.3; App 1.8
39	TC 11-5	Invoices approval should include the Project Manager	F 3.1.2.2
40	TC 12-1	Procedure for prequalification of individuals employed by professional service vendors	A 2.3.4.2.2
41	TC 12-2	Approval process for amendments to include staffing level & cost	PO 2.3; A 2.39; App 1.53
42	TC 13-1	Procedures for change order review and approval	PM 2.3.7; App 1.9.4
43	TC 13-2	Document approvals of the change order packet	PM 2.3.7; App 1.9.4
44	TC 13-3	Update change order forms with required approval signatures	App 1.9.4
45	TC 13-4	Add Board precis and change order summary to change order packet after Board approval	App 1.4.4

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ML #	VLS #	Brief Description	PMP
46	TC 13-5	Implement a change order checklist to document approval process	App 1.9.4
47	TC 13-6	Procedure for add-service review and approval process	A 2.3.9; App 1.4.2, 1.5.3
48	TC 13-7	Proposal Approval Checklist form approvals for add-service proposal	A 1.5; App 1.5.3, 1.6.3
49	TC 13-8	Proposal Approval Checklist form approvals for add-service greater than $50K	A 3.3; App 1.5.3
50	TC 13-9	Revise Board precis to include historical contract information for add-services	App 1.4.2
51	TC 13-10	Review add-service and change order procedure implementation	N/A
52	TC 13-11	Develop process for deductive add-service and change orders in MUNIS	App 1.7.7
53	TC 14-1	Multi-year Budget procedure for MUNIS	F 1.1; App 1.5.1
54	TC 14-2	Review multi-year use and function in MUNIS	N/A
55	TC 14-3	Process to modify Contracts module in MUNIS to correct invoice payment	App 1.7.5.3
56	TC 14-4	Budget procedures and form to create a new Project budget	F1.1; App 1.5.1, 1.6.1
57	TC 14-5	Cross train fiscal staff	N/A
58	TC 14-6	Procedure for MUNIS general ledger and project ledger reconciliation	App 1.7.6
59	TC 14-7	Determine if reports are necessary for or valuable to reconciliation process	N/A
60	TC 14-8	Update job description to reflect reconciliation process	N/A
61	TC 14-9	Procedures for MUNIS access rights	N/A
62	TC 15-1	Procedures for Primavera	N/A
63	TC 15-2	Process to provide Board approved contracts to Primavera consultant	N/A
64	TC 15-3	Process to ensure that Staff are trained to use Primavera	N/A
65	TC 15-4	Cross train staff on functions performed by Primavera consultant	N/A
66	TC 16-1	Financial Reporting System should include Program and Project cost	PO 4.2; App 1.3
67	TC 16-2	Provide Project reports with budget information to Project Managers	App 1.3
68	TC 16-3	Provide Program Cash Flow Projections to Board, Facilities Committee & CBOC	App 1.3.9
69	TC 16-4	Procedures for the suite of reports the District provides to the CBOC	PO 4.2; App 1.3
70	TC 16-5	Include footnotes or legends necessary to help community understand the financial reports	PO 4.5.1; App 1.3
71	TC 16-6	Add footnote to explain retention withholdings	App 1.3.4
72	TC 16-7	Implement review process prior to publication of reports	PO 4.5.1
73	TC 16-8	Report Common Core Technology Budget in a consistent manner	App 1.3
74	TC 16-9	Use the term "commitment" instead of "encumbrance"	App 1.3

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ML #	VLS #	Brief Description	PMP
75	TC 16-10	Review Cash Flow Projection for Pinole Valley High School	N/A
76	FI 1-1	Draft District Business Ethics Expectations policy for vendors	N/A
77	FI 1-2	Review policies with the ILC to ensure they're up-to-date & legal	N/A
78	FI 1-3	In coordination with ILC, review and evaluate disclosure in the marketing materials	N/A
79	FI 1-4	Board consultation with legal to determine next steps for report	N/A
80	FI 1-5	Board consultation with legal to determine next steps for report	N/A
81	FI 2-1	Budget Procedures for Bond Project Budgets	F 1.1
82	FI 2-2	Bond Project Budget process and reporting	F 1.1; App 1.3, 1.5.2
83	FI 2-3	MUNIS software restriction to backdate only to the prior accounting period	N/A
84	FI 2-4	Procedure for multi-year Bond Project budgets	F 1.1; App 1.5.2, 1.6.2
85	FI 3-1	Require addt'l information when Committee recommendation to Board differs from Staff	PO 3.4.1
86	FI 3-2	Contract language regarding subcontractors	A 1.4
87	FI 3-3	Hourly vendors submit timecards along with billing invoices	PO 2.3.2
88	FI 3-4	Contract language regarding the right to audit	A 1.4
89	FI 3-5	Approval process for vendors allowed to purchase equipment	N/A
90	FI 3-6	Board consultation to determine next steps for report	N/A
91	FI 3-7	Consult with Legal to determine further course of action	N/A
92	FI 3-8	Consult with Legal to determine further course of action	N/A
93	FI 4-1	Legal review of Program Management procurement and contracting	A 1.4
94	FI 4-2	Legal review of Term clauses and verification of invoicing according to contract rates	A 1.4
95	FI 6-1	District & CBOC review of reporting	PO 4.2.1; App 1.3
96	FI 6-2	Revise CBOC Board Policy to eliminate ambiguity about use of District resources	N/A
97	FI 6-3	Bond Program resources should not be used to support CBOC	PO 3.6.2
98	FI 7-1	RFP process should allow for competition with pricing	A 2.3.5.3, 2.3.6.1.1
99	FI 7-2	Obtain competitive pricing for Architectural services	A 2.3.6.1.1
100	FI 7-3	Provide Site reports and studies to Architect early in design process	PM 1.1.2
101	FI 7-4	Enforce contract language that requires an Architect to design within Project Budget	N/A
102	FI 7-5	Legal Counsel review of Architect form of contract	A 1.4
103	FI 7-6	Competitive process for Master Planning Services	A 2.3.5.3

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ML #	VLS #	Brief Description	PMP
104	FI 8-1	Board Precis for Award of Construction contract should include process and selection	A 2.1.12.2, 2.1.12.3
105	FI 10-1	Consult with Legal to determine further course of action	N/A
106	FI 10-2	Consult with Legal to determine further course of action	N/A
107	FI 11-1	Timely reporting and tracking of Proposed Change Orders & potential project costs	App 1.2.3
108	FI 11-2	Continue to use of MUNIS multi-year contracts module	N/A
109	1	Implement Fraud Hotline	PO 3.3.3
110	2	Provide Fraud & Ethics training to all district employees	N/A
111	3	Internal Audit Department resources and participation in Implementation Task Force	PO 3.7
112	4	Establish "Recommendations Implementation Task Force"	PO 3.7

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2.3. Audit Reference Guide for the FY 2017-2019 Program Effectiveness Audit

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Abbreviation Legend	
PO	Program & Operations
A	Administrative
PM	Project Management
F	Fiscal
App	Appendix

Master List #	Moss Adams 2017 -2019	Brief Description	PMP Location
113	CAPA	Reimburse School Facility Consultants cost	N/A
114	CAPA	Timekeeping for District Bond Program Staff	PO 2.3.1
115	1	Process for Annual Staffing Plan	PO 2.3
116	2	Process for Reporting including Cash Flow	PO 4; App 1.3
117	2017; 2018:3; 2019:3a	Procedure for Design & Construction Budget Management	F 1.1; App 1.5 & 1.6
118	3b	Process for Reporting including Project level expenditures	PO 1.3
119	2017:4; 2018 & 2019:4a	Procedure for Bidding & Procurement Thresholds	A 1.2
120	4b	Process for Design-Build procurement	A 2.2
121	4c	Process for Documenting Competitive Pricing	A 2.3.5.6, 2.3.5.10
122	5	Procedures for Fraud Prevention	PO 3.3
123	6a	Process for Master Planning	PO 1.2; PM Intro
124	6b	Process for Bond Program Reporting	PO 4; App 1.3
125	8	Process for Claims Avoidance	App 1.11.3
126	9	Process for Updating Material Specifications Log	PM 1.2.8
127	10	Process for Value Engineering & Cost Benefit Analysis	PM 1.3.2.4
128	11	Process for Project Closeout & Warranty Management	PM 2.8
129	13a	Process for Change Orders	PM 2.3.7
130	13b	Process for Change Order Reporting	App 1.2.3
131	2017:5; 2018; 2019:13c	Process for Professional & Special Services Amendments	A 2.3.9; App 1.5.3, 1.4.2, 1.6.3
132	14	Procedure for Vendor Payment Processing	F 3.1.2; App 1.7.5 & 1.8
133	15	Procedure/Checklist for Project Close-Out	PM 2.4
134	16	Pricing Goals	F 5
135	19	Process for Timely Invoice Processing	F 3.1.2; App 1.7.5 & 1.8
136	20	Process for Local Capacity Building	A 2.1.2
137	21	Board Policy for CBOC	N/A
138	2017; 2018:22; 2019:22b	Improve & Update CBOC Website	N/A
139	2017; 2018:22; 2019:22a	Publish the Bond Program Management Plan	
140	22c	Develop a Bond Program Communication Strategy	PO 4.7

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3. ACRONYM APPENDIX

3.1. Acronym and Abbreviation Guide

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Acronym List

AHJ: Agencies Having Jurisdiction

AOR: Architect of Record

AR: Administrative Regulation

ASO: Associate Superintendent of Operations

BCT: Bond Controls Team

BOE: Board of Education

BP: Board Policy

Cal/OSHA: California Division of Industrial Safety

CBOC: Citizens' Bond Oversight Committee

CCD: Construction Change Document

CDE: California Department of Education

CEQA: California Environmental Quality Act

CM: Construction Manager

CMAS: California Multiple Award Schedules

CO: Change Order

CUPCCAA: California Uniform Public Construction Cost Accounting Act

DB: Design-Build Construction

DBB: Design-Bid-Build Construction

DBE: Design-Build Entity

DDPCCE: Design Development Phase Construction Cost Estimate

DIR: Department of Industrial Relations

DSA: Division of the State Architect

EOR: Engineer of Record

FAI: Forensic Accounting Investigation Phase II Report

FC: Facilities Committee

FF&E: Furniture, fixtures, and equipment

FMP: Facilities Master Plan

FOC: Facilities Operation Center

GC: General Conditions

GL: General Ledger (MUNIS)

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Acronym List

IOR: Inspector of Record

ITF: Implementation Task Force (for 2016 Forensic Accounting Investigtion Phase II Report)

KPI: Key Performance Indicators

LCBP: Local Capacity Building Program

M&O: Maintenance and Operations

MUNIS: District financial system

NOA: Notice of Award

NOC: Notice of Completion

NTP: Notice to Proceed

OPSC: Office of Public-School Construction

OSHA: United States Occupational Safety and Health Administration

PACF: Proposal Approval Checklist Form

PAF: Payment Approval Form

PCC: Public Contract Code

PCO: Proposed Change Order

PL: Project Ledger (MUNIS)

PLA: Project Labor Agreement

PM: Project Manager

PO: Purchase Order

PR: Price Request

PRAR: Public Record Act Request

RFI: Request for Information

RFP: Request for Proposal(s)

RFQ: Request for Qualification(s)

RFQ/P: Request for Qualification(s)/Proposal(s)

SOQ: Statement of Qualification(s)

WCCUSD: West Contra Costa Unified School District

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09.30.20
BOND PROGRAM AUDITS
AGENDA ITEM B.2

Item Type: Discussion
Contact Person: Tony Wold, Ed.D., Associate Superintendent

Comments
Each year that a school District is operating with Bond Funds the District is required to complete a Financial Audit of the active Program, which is currently done by Christy White **(CW)** who also does the District's annual financial audit. In addition, the District must also complete a Performance Audit for the active Bond Program, this was done by Moss Adams and is due for an RFP process selection. These two annual audits can be paid for legally with the bond proceeds funding the current projects.

In 2015 the District commissioned a special forensic investigation through VLS and the past three years the district has also undergone an effectiveness audit also done by Moss Adams **(MA)**. These audits can be funded with bond proceeds to the extent that they relate directly to current program and have required a General Fund contribution as well. The Chart below shows the costs that have been expended for audits the past 4 years and what is currently budgeted for this year:

Audit Year	Required Audits				Additional Audits				Total $
	Financial Audit	Vendor	Performance Audit	Vendor	Effectiveness Audit	Vendor	FAI Verification	Vendor	
16-17	$8,537	CW	$19,000	MA	$58,000	MA	$48,000	Phase 1 MA	$133,537
17-18	$8,963	CW	$19,000	MA	$56,000	MA			$83,963
18-19	$9,411	CW	$19,000	MA	$56,000	MA			$84,411
19-20	$9,500	CW	$25,000	RFP	$0	MA	$50,000	Phase 2 MA	$84,500

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In summary, the cost of the required audits this year would be approximately $34,500. The cost of Phase 2 with Moss Adams is an additional $50,000. Any additional requirements would likely increase the total budget required. It should be noted that the anticipated budget for the Performance Audit is higher than previously incurred. This is because the additional effectiveness audit costs allowed for a slightly depressed figure on the required audit.

In 2017 the District initiated a third-party independent verification of implementation done by Moss Adams. The verifications were divided into Phase 1 (62 items) and Phase 2 (50 items) work that Moss Adams has continued as their contract stated that the work would continue until all areas were validated which does provide a potential conflict of interest.

In addition, for 3 years the District added an additional effectiveness audit that was also done by Moss Adams, in addition to the required performance audit. The effectiveness audit identified 26 recommendations for follow up by Moss Adams, and 2 recommendation from the performance audit. Some of these items were added in direct consultation with the CBOC.

In Phase 1, Moss Adams and the District's Lead Internal Auditor have closed out 33 of the 62 items, which leaves 29 remaining. Several of these are now obsolete due to changes in law, procedure, or governance and will be finalized as part of this years close out. A couple were immediately resolved after the completion of the audit on 6-30-2017 as well. The remaining 16 items will be addressed with the completion of the Program Management Plan (PMP) this fall and we will able to be validated at that time. Moss Adams is suggesting an amendment to their current contract for Phase 1.5 to address these once again.

For Phase 2, which Moss Adams is already under contract there are 50 items to validate which will for the most part be completed with the publication of the PMP. This work will be done by Moss Adams and the District's Lead Internal Auditor during the 2020 – 2021 school year.

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09.30.20
BOND PROGRAM AUDITS
AGENDA ITEM B.2

The effectiveness audit completed by Moss Adams identified 26 more areas that need resolution or clarity. All but 2 of these should be part of the Program Management Plan as well and can be validated during the 2020 – 2021 school year. The remaining 2 are task-oriented actions that the Lead Internal Auditor will complete this year as well. A summary of the Audits and issues is listed below:

Audit	# of Identified Issues	Validated Issues	Uncompleted Issues	Timeline	Responsible Party
Forensic Accounting Investigation (FAI)	112				
Phase 1 FAI Verification	62	33	29	2020 – 2021	PMP (16) / Lead Internal Auditor (62)
Phase 2 FAI Verification	50	42	8	2020 - 2021	Moss Adams (50) / Lead Internal Auditor (50)
Effectiveness Audit	26	0	26	2020 – 2021	Moss Adams (26) / Lead Internal Auditor (26)
Performance Audit	2	2	0	2019 – 2020	Lead Internal Auditor (2)
Financial Audit	0	N/A	0	2019 - 2020	

The issues that caused these extraordinary audits occurred prior to the inclusion of any of the current staff responsible for the programs, nor the current board composition. Only one current board member was part of the "Clay" Committee from 2015 – 2016. During this time many processes and procedures have been implemented to address the concerns. During this period there has not been any findings within the required financial audits and only 1 in the performance audit that was minor and addressed.

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09.30.20
BOND PROGRAM AUDITS
AGENDA ITEM B.2

Recommendation
Staff recommends that the District follow best practice to issue an RFP for the required Performance Audit this year. The required Financial Audit will be completed by Christy White. In addition, Moss Adams is under contract to validate the forensic audit as part of Phase 2 this year. Those 3 audits will cost the District approximately $94,500. In addition, if the board wishes to augment Moss Adams' contact to address Phase 1.5, it will be an additional $32,000, alternatively those items can be validated by the Lead Internal Auditor.

Staff believes that the 2020 – 2021 school year should focus on **completing what was started by validating, through the work of Moss Adams, the remaining recommendation. In addition, the work of the Lead Internal Auditor will include independent verification of all of the previous additional audit issues**. At the end of this school year, upon the completion of those reports staff would then recommend that the Board then address and commission a new Effectiveness Audit if there are areas that the Board believes have not been sufficiently addressed. This should not be part of the required Bond Financial Audit or required Bond Performance Audit, but additional, if the need requires it.

Financial Impact
The Fiscal Impact depends upon what scope is required based upon direction from the Board. Currently, this would be approximately $94,500. The Bond Financial Audit, Bond Performance Audit, and Moss Adams Phase 2 audit validation are currently within the adopted budget. Should the Board desire to augment the Moss Adams contract for Phase 1.5 this would increase the total cost to approximately $116,500. If the Board directs additional audit scope the total impact could increase to double the current budget and be over $200,000 of which a portion would impact the General Fund.

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Bond Program Audits Overview

Board of Education Meeting
September 30, 2020

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Overview of Bond Program Audits

Required Annual Bond Audits

- ★ Bond Financial Audit
- ★ Bond Performance Audit

Supplemental Bond Program Audits

- ★ Forensic Accounting Investigation Report, FY 2008-2016
- ★ Program Effectiveness Audit, FY 2017, 2018 & 2019
- ★ Independent Review of the Forensic Investigation Implementation, Phase 1 & Phase 2

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Annual Bond Program Financial Audit, Christy White

The Bond Program Financial Audit reviews the 2010 Measure D and 2012 Measure E General Obligation Bonds Building Fund's basic financial statements. This annual audit is required by Proposition 39.

Financial Audit: FY 2019: Accepted by the BOE on April 8, 2020. The audit did not result in any recommendations or negative findings.

Current & Historical Reports available online
https://www.wccusd.net/domain/17

Financial Audit, FY 2020 Timeline

October 2020 - February 2020: Document production and field work.

March 2021*: The CBOC and BOE will review and receive the reports.

*The legal deadline is March 31, 2021.

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Annual Bond Program Performance Audit

The Bond Program Performance Audit verifies that Bond proceeds are used on projects listed in the ballot measure. This annual audit is required by Proposition 39.

Performance Audit: Moss Adams completed services for fiscal year 2017, 2018 & 2019. The 2019 report was accepted by the BOE on April 8, 2020. The audit includes 2 recommendations.

Implementation Status: The first recommendation was fully implemented in February 2020 and the demonstration was provided to the Auditors. The second recommendation was fully implemented March 2020 and monthly financial reports demonstrate the ongoing implementation.

Bond Performance Audit, FY 2020 Timeline

September 2020 - October 2020: District Staff recommends issuance of an Request for Proposal for Performance Audit Services.

November 2020 - February 2021: Document production and field work.

March 2021*: The CBOC and BOE will review and receive the reports.

*The legal deadline is March 31, 2021.

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Bond Program Program Effectiveness Audit, Moss Adams

The Program Effectiveness audit covers performance and controls review for 22 additional criteria.

Effectiveness Audit: Moss Adams completed the audit for fiscal year 2017, 2018 & 2019. The successive audit report resulted in 26 recommendations which primarily focus on the publication of detailed processes and procedures.

Implementation Status: 24 recommendations will be deemed fully implemented when the final Program Management Plan is published. The anticipated publication is September 2020.

2 recommendations relate to the CBOC Board Policy and the CBOC website. The resolution date for all recommendations is no later than June 2021.

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Forensic Accounting Investigation Report, Vicenti, Lloyd & Stutzman

Phase II Forensic Accounting Report was accepted by the Board on September 21, 2016 resulting in 112 recommendations

The Board approved an Implementation Task Force which is regularly meeting to review specific recommendations and the deliverables that support the implementation plan

The Task Force includes the Superintendent, Associate Superintendent of Operation, Associate Superintendent of Business Services, Internal Auditor, Director of Contract Administration, Solutions Team Appointee, and Citizens' Bond Oversight Committee Appointee

The Forensic Accounting Report is available online https://www.wccusd.net/domain/1723

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Staff FAI Recommendation Implementation, Progress to Date

Status	Recommendations Completed as of June 2017	Recommendations Completed as of August 2018	Recommendations Completed as of February 2020
Implemented	63	77	100
Under Review / In Process	44	34	12
For Future Implementation	5	1	0
TOTAL	112	112	112
Percentage Complete	*56%*	*69%*	*89%*

Note: Once a recommendation is implemented the status will be labeled "implemented". Many recommendations require ongoing implementation to ensure continuation of best practices.

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Outstanding FAI Recommendations for Implementation

- CBOC Board Policy & CBOC budget
- Developing District business ethics policy for District staff and Board
- Review agreements/policies of summer scholarship program
- Independent review of recommendations implemented

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Independent Review of the Implementation of the Forensic Report Recommendations

Phase 1 Review Period: July 1, 2016 - June 30, 2017: Review and verification of 62 implemented recommendations

#	Moss Adams Status
33	Implemented
19	Partially Implemented
3	Not Implemented as of 6/30/17
7	Undetermined

Phase 2: Review and verification of the 50 recommendations implemented after June 30, 2017 to commence upon implementation of all recommendations.

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Additional Independent Review of the Implementation Recommendations

Proposed Phase 1.5: Review and re-verification of 29 Phase 1 recommendations that were not verified as "implemented"

Moss Adams Proposal: $28,000 - $32,000 plus expenses

Staff Recommendation

1. Complete third party independent Phase 2 review and verification no later than June 30, 2021.
2. Complete independent internal auditor review of all recommendations no later than June 30, 2021
3. Make a recommendation on additional audit scope based on the Reports.

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Audit Service Contract Status & Cost

cost listed does not include legal fees, reimbursable fees, staffing expense

REQUIRED SUPPLEMENTAL

Bond Audit Types	Audit Year FY 2017	Audit Year FY 2018	Audit Year FY 2019	Audit Cost FY 2017 - 2019	General Fund Expenditures 2017-2019	Bond Fund Expenditures 2017-2019	Audit Year FY 2020
Financial Audit	$8,537	$8,963	$9,411	$26,911	$26,911	$0	$9,500
Performance Audit	$19,000	$19,000	$19,000	$57,000	$19,000	$38,000	RFP
Program Effectiveness Audit	$58,000	$56,000	$56,000	$170,000	$56,000	$114,000	
Forensic Accounting Investigation (FAI)	$1,068,838			$1,068,838	$427,535	$641,303	
FAI Verification Phase 1	$48,000			$48,000	$19,704	$28,296	
FAI Verification Phase 2							$50,000
Totals	$1,202,375	$83,963	$84,411	$1,370,749	$549,150	$821,599	$

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Demonstration of Implementation
Bond Program Management Plan (PMP)

The Bond Program Management Plan is intended to provide the documentation of the internal controls that properly implement the District's policies, safeguard its assets, provide compliance with state and federal laws and regulation, and produce timely and accurate financial information.

Available online https://www.wccusd.net/Page/13520

The Plan has four sections: Program & Operations, Administrative, Project Management, and Fiscal.

After publishing each section, the District opened a 30-day public comment window for suggestions. The District received 131 comments.

The District intends to publish the final Bond Program Management Plan in September 2020.

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Next Steps & Recommendations

District Staff is committed to:

- ★ Publication of the Bond Program Management Plan
- ★ Completing the current compliance and additional audits to validate verification
- ★ Ongoing internal auditing
- ★ Evaluation of criteria for additional third party audits after the completion of the current audits.

Staff does not recommend additional third-party audits at this time.

However, if the Board would like to pursue additional Bond Program Audits at this time, then Staff will issue an RFP for additional clearly defined scope to solicit pricing that may require the allocation of additional general fund dollars.

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FINAL REPORT

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

PROPOSITION 39 BOND PERFORMANCE AUDIT REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2019

March 12, 2020

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March 12, 2020

Board of Education
Governing Board and Citizens' Bond Oversight Committee
West Contra Costa Unified School District
1400 Marina Way South
Richmond, CA 94804

Subject: Proposition 39 Bond Performance Audit Report for the Fiscal Year Ended June 30, 2019

Dear Board and Committee Members:

This report presents the results of our performance audit of the West Contra Costa Unified School District's (WCCUSD or the District) Measure D (2010) and Measure E (2012) Construction Bond Programs (Bond Program) as required by District objectives and California Proposition 39, the "Smaller Classes, Safer Schools and Financial Accountability Act" (Proposition 39), California Constitution (State Constitution) Article XIII A, and California Education Code (Education Code) Section 15272. These California State (State) requirements specify that the proceeds from the sale of school facilities bonds be expended only on the specific projects listed in the proposition authorizing the sale of bonds (Listed Projects).

Both the State Constitution and Education Code require an annual independent performance audit to verify that Bond proceeds are used on Listed Projects. Finally, Senate Bill 1473, "School facilities bond proceeds: performance audits" (SB 1473), approved by the Governor on September 23, 2010, amended the Education Code to add Section 15286, which requires that the annual performance audit be conducted in accordance with the Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States.

Assurance, tax, and consulting offered through Moss Adams LLP. Investment advisory services offered through Moss Adams Wealth Advisors LLC. Investment banking offered through Moss Adams Capital LLC.

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EXECUTIVE SUMMARY

We conducted this Bond Program performance audit in accordance with GAGAS. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. The performance audit objectives, scope, methodology, conclusions, and a summary of the views of responsible District officials are included in the report body.

Based on the performance audit procedures performed and the results obtained, we have met our audit objective. We conclude that Bond proceeds were only expended on the Listed Projects under Measure D (2010) and Measure E (2012) Bond language for the fiscal year (FY) ended June 30, 2019.

For District labor charges to the Bond Program, we noted that the District was unable to demonstrate that these charges were accurately and completely identified as Bond Program costs with timekeeping records. However, on June 3, 2019, the District facilitated a Time Card Allocation Meeting with Bond Program personnel and conducted a Pilot Time study from June 3, 2019 to June 28, 2019. The District prepared the "Instruction for Time Study Log-in Sheet" and the "Weekly Reporting Log-in Sheet" to provide guidance for Bond Program District employees. The results of the Pilot Time study were not implemented through June 30, 2019.

Additionally, we noted improvement recommendations as reported below regarding the District and Professional Staffing Plan, Design and Construction Schedules Cash Flow Analysis, Design and Construction Budget Management, Bidding and Procurement Procedures, Procurement Fraud Prevention and Detection Controls, Bond Program Master Planning and Reporting, Claim Avoidance and Control Procedures, Materials Specifications, Cost Benefit and Value Engineering Analyses, Maintenance of District Assets Funded by Local Bond and Warranty Conditions Compliance, Change Order Management and Controls Application, Contractor Billing Compliance, Project Close-out Controls, Post Financing Review, Timeliness of Payments, Local Participation Requirements, CBOC Compliance, and Transparency of Bond Program.

Based on our assessment, we identified a number of good management practices as described below:

- Though not formally adopted, the Bond Program Management Plan (BPMP) was being drafted during the period under review, including a comprehensive scope of processes related to the Bond Program including bidding and procurement, payment processing, project close-out, value engineering, etc. The procedure drafts have been organized into a table of contents and will be referenced to address recommendations received from prior program reviews.

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- A formal update to the Bond Program master plan was presented to the Board on May 22, 2019, including updates to key projects, cash flow expectations, and more.
- The District maintains Board-approved design standards, including educational specifications, technology infrastructure standards, and material and product standards, to be utilized District-wide.
- The Citizens' Bond Oversight Committee (CBOC) meets monthly, with minutes uploaded to the District's website, and stresses the importance of Brown Act compliance with regards to regular CBOC and Audit Subcommittee meetings.
- The District utilizes project notification tools to notify local contractors of bid and RFQ/RFP solicitations to better achieve competitive and best value procurement.

Additionally, we evaluated the effectiveness and efficiency of internal controls to provide an analysis of the School Construction Program so that those charged with District governance and oversight can use the information to improve Bond Program performance and operations. Through inquiry and review of documents, we confirmed that 23 of the prior year's 25 recommendations were not fully addressed. There were 14 recommendations where steps had been taken by the District, nine recommendations where no steps had been taken by the District, and two recommendations that were fully addressed by the District. Five additional improvement opportunities were identified during the current period under review, for a total of 28 open recommendations. Of the 28 open recommendations, 12 relate to policies and procedures development and implementation.

As noted above, the District has made significant strides in developing the Bond Program Management Plan (BPMP). Management responses from the District Facility staff are reported in Reporting Views of Responsible Officials for each recommendation. Many of the opportunities for improvement related to the District not having formalized and Board-approved policies and procedures. Based on inquiry with the District and review of draft procedural documentation, significant progress had been made on a Program Management Plan; however, documentation was still in draft and not yet formalized and approved.

We identified the following internal control improvement opportunities related to compliance with Bond Program requirements, effectiveness, and efficiency of operations:

Expenditure Management and Payment Procedure Controls

- The District needs to provide adequate documentation to support staff charge allocations to the Bond Program (see Observation Conduct a Performance Audit No. 1 in Section II).
- The District should define approval authority for vendor payment processing within the Bond Program policies and procedure manual to ensure appropriate review and controls (see Observation No. 14 in the report body).
- There were two instances where payment processing took longer than 30 days and was not supported by a payment application or invoice rejection letter justifying the delay (see Observation No. 19 in the report body).

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Design and Construction Schedule Cash Flow Analysis

- The District should support or validate amounts documented within the sampled cash flow report titled Bond Financial Status, Cash Projection FY 19 Preliminary Closing (see Observation No. 2 in the report body).

Design and Construction Budget Management and Controls

- The District should establish policies and procedures for design and construction budget establishment and management for the Bond Program (see Observation No. 3a in the report body).
- The District should support or validate the reported amounts within the Bond Program Spending to Date by Site, Data as of June 30, 2019 and FY Preliminary Closing (Report No. 2) (see Observation No. 3b in the report body).

Bidding and Procurement Procedures

- The District should formalize Board-approved written policies and procedures regarding bidding and procurement (see Observation No. 4a in the report body).
- We were unable to determine whether the District evaluated total price of the project consistent with the Education Code for the Richmond High School design build project (see Observation No. 4b in the report body).
- The District needs to provide evidence of complete competitive solicitation documentation for one construction vendor (see Observation No. 4c in the report body).

Change Order Management and Controls

- The District should prepare adequate change order reporting, to ensure end users understand change order impacts, and document assigned reporting responsibility (see Observation No. 13b in the report body).
- Several professional service contracts had change orders (in excess of 10%) compared to the original contract amounts, which highlights an opportunity to improve change order management and controls (see Observation No. 13c in the report body).

Program Management Policies, Procedures, and Controls

- The District should formalize policies and procedures for in-house or consultant staff for the Bond Program (see Observation No. 1 in the report body).
- The District should formalize policies, procedures, and monitoring controls to prevent and detect procurement fraud (see Observation No. 5 in the report body).
- District policies and procedures should have formal master planning processes and procedures (see Observation No. 6a in the report body).
- District policies and procedures should clearly identify roles and responsibilities for preventing or limiting claim exposures (see Observation No. 8 in the report body).

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- The District should have formal policies and procedures surrounding how to make updates to the Material Specifications log (see Observation No. 9 in the report body).
- The District should have approved policies and procedures for conducting cost benefit analysis and value engineering studies (see Observation No. 10 in the report body).
- The District should provide documentation to evidence assets funded by the Bond Program were compliant with warranty condition requirements and District requirements (see Observation No. 11 in the report body).
- The District should have formal change order policies and procedures (see Observation No. 13a in the report body).
- The District should have formalize policies and procedures surrounding project close-out controls, which should be approved by the Board (see Observation No. 15 in the report body).
- District policies and procedures should include pricing goals and requirements for future Bond issuances (see Observation No. 16 in the report body).
- The District no longer tracks local participation and instead relies on construction firms to comply with these requirements. Upon request, no update on District goals or Board Policies was made available for FY 19 (see Observation No. 20 in the report body).
- Bond Program policies and procedures should be formalized and approved by the Board (see Observation No. 22a).

Bond Oversight Compliance and Transparency of the Bond Program

- Program reporting should include adequate details to allow key stakeholders to analyze the project forecast at program and project levels to actual committed contract values and the associated timing of revenues, expenditures, cash flow, and fund balances as recommended by the Government Finance Officers Association's (GFOA) and the San Diego County Tax Payers Association (SDCTA) (see Observation No. 6b in the report body).
- The Draft Board Policy surrounding the role and operations of the CBOC should be formalized (see Observation No. 21).
- Based on San Diego Taxpayers Educational Foundation (SDTEF) best practice guidance, Bond Program transparency can be improved through readily available information on the CBOC website (see Observation No. 22b).
- The District conducted periodic public outreach for the Bond Program; the District should have an approved formal community outreach and communication plan (see Observation No. 22c).

Management remains responsible for the proper implementation and operation of an adequate internal control system. Due to the inherent limitations of any internal control structure, errors or irregularities may occur and not be detected. Also, projections of any evaluation of the internal control structure to future periods are subject to the risk that the

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internal control structure may become inadequate because of changes in conditions or the degree of compliance with the procedures may deteriorate.

We would like to express our appreciation to you and all members of your staff for your cooperation throughout this performance audit.

Sincerely,

Moss Adams LLP

Moss Adams LLP

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I. BACKGROUND INFORMATION

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT-APPROVED BOND FUNDS

The District has a goal of completing an approximately $1.63 billion facility improvement program, which includes Measure D (2010) and Measure E (2012) Bond Program funds that were audited for FY 2019. In 2010, the District received approval of the Measure D $380 million authorization to fund the acquisition, construction, reconstruction, and modernization of school facilities. Subsequently, in 2012, $360 million was authorized for Measure E projects to fulfill the same purpose. The overall District Bond Program is in its 19th year, dating back to November 2000.

Bond Program accounting records for the fiscal year ending June 30, 2019, showed $58,045,732 in Proposition 39 Bond Program expenditures in FY 2019.

CALIFORNIA STATE REQUIREMENTS

A Construction Bond Program performance audit is required for WCCUSD Measure D (2010) and Measure E (2012) Construction Bonds by Proposition 39, State Constitution Article XIII A, and Education Code Section 15272. These State requirements specify that the proceeds from the sale of school facilities bonds are expended only on Listed Projects. Both the State Constitution and Education Code require an annual independent performance audit to verify Bond proceeds are used on Listed Projects. Finally, SB 1473, approved by the Governor on September 23, 2010, amended the California Education Code to add Section 15286, which requires that an annual performance audit is conducted in accordance with GAGAS issued by the Comptroller General of the United States.

Proposition 39, the "Smaller Classes, Safer Schools and Financial Accountability Act," was passed by California voters on November 7, 2000. Proposition 39 amended provisions to the California Constitution and to the California Education Code. The purpose and intent of the initiative was "to implement class size reduction, to ensure that our children learn in a secure and safe environment, and to ensure that school districts are accountable for prudent and responsible spending for school facilities." It provided for the following amendments to the California Constitution and California Education Code:

1. *"To provide an exception to the limitation on ad valorem property taxes and the two-third vote requirements to allow school districts, community college districts, and county offices of education to equip our schools for the 21st Century, to provide our children with smaller classes, and to ensure our children's safety by repairing, building, furnishing and equipping school facilities;*

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2. *To require school district boards, community college boards, and county offices of education to evaluate safety, class size reduction, and information technology needs in developing a list of specific projects to present to the voters;*
3. *To ensure that before they vote, voters will be given a list of specific projects their bond money will be used for;*
4. *To require an annual, independent financial audit of the proceeds from the sale of the school facilities bonds until all of the proceeds have been expended for the specified school facilities projects; and*
5. *To ensure that the proceeds from the sale of school facilities bonds are used for specified school facilities projects only, and not for teacher and administrator salaries and other school operating expenses, by requiring an annual independent performance audit to ensure that the funds have been expended on specific projects only."*

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II. OBJECTIVE, SCOPE, AND METHODOLOGY

The objectives of the performance audit included verification of WCCUSD compliance with Proposition 39, which required that Bond proceeds only be used for school facilities projects that were listed with the Bond. The District created the Measure D (2010) and Measure E (2012) funds under Proposition 39 and, as such, has been required to expend these fund proceeds only on Listed Projects, and not for school operating expenses, for the District FY ending June 30, 2019. The Bond Program expended $58,045,732 in FY 2019.

We conducted this Construction Bond Program performance audit in accordance with GAGAS. As required by GAGAS, we planned and performed the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. The evidence obtained provided a reasonable basis for our findings and conclusions based on our audit objectives. Because GAGAS performance audit procedures require reasonable assurance, and these audit procedures did not require detailed examination of all transactions and activities, there is a risk that compliance errors, fraud, or illegal acts may exist that were not detected by us. Based on the performance audit procedures performed and the results obtained, we have met our audit objective.

Management remains responsible for the proper implementation and operation of an adequate internal control system. Due to the inherent limitations of any internal control structure, errors or irregularities may occur and not be detected. Also, projections of any evaluation of the internal control structure to future periods are subject to the risk that the internal control structure may become inadequate because of changes in conditions, or that the degree of compliance with the procedures may deteriorate.

This performance audit did not constitute an audit of financial statements in accordance with "Government Auditing Standards." Moss Adams was not engaged to, and did not render an opinion on the District's internal controls.

The performance audit methodology applied included the following:

Conduct a Performance Audit: We conducted the audit in accordance with GAGAS for Performance Audits as codified by the Government Auditing Standards. We reviewed the Bond Program's financial records and expenditures to verify that funds were used for approved Bond Program purposes as set forth in the ballot language, Bond documents, Board-approved Listed Projects, and Proposition 39 requirements. We reviewed the Bond Program's financial records and expenditures by obtaining the Comprehensive Annual Financial Report and comparing the balances to the District's detailed accounting records. We analyzed control processes, tested the Bond Program expenditure cycle, and sampled supporting documentation to validate internal controls. Testing procedures included the use of Audit Command Language (ACL) to select a statistical, monetary unit sample to provide a 90 percent level of confidence that expenditure transactions from the Bond Program were compliant with Bond Program and legal requirements. We tested 62 expenditures totaling

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$49,136,444. These transactions included payments to contractors and vendors, and journal entries of inter-fund transfers. Our testing procedures were performed to verify:

- Expenditures were for Listed Projects.
- Approval of payment applications and invoices was obtained.
- Expenditures complied with the approved contract, purchase order, or other procurement documentation.
- Expenditures were recorded in the proper period, accurately, and in a complete manner in the District's books and records.

The methodology for each of the performance audit objectives (as specified by the District and agreed upon for this performance audit) was as follows:

1. **District and Professional Services Staffing Plan for the Bond Program:** We reviewed the District's policies and approach to in-house and consultant staffing for managing the measures and the effectiveness of the staffing related to the number of Bond Program projects. We analyzed the organizational structure alignment between the program management team and the contracts. As part of this analysis, we leveraged our experience with other school construction programs to compare District staffing levels to workload requirements.
2. **Design and Construction Schedules Cash Flow Analysis:** We reviewed the methods utilized by the District and their consultants to track the schedule of available revenue and expenditures for all projects and to plan each building project in accordance with the availability of funds. To accomplish this, we conducted walkthroughs of existing tracking methods as well as Bond fund expenditure schedules, reviewed available reports, and sampled supporting documentation for expenditures and reporting controls.
3. **Design and Construction Budget Management:** We reviewed the established District processes for the development and adherence to design and construction budgets on Bond-funded projects in the facilities construction program to gather and test data in order to determine compliance and measure the effectiveness of controls. Selected contracts were reviewed to gain an understanding of payment processes, cycle time, allowable charges, and reimbursable costs. Processes to review and approve contractor charges were analyzed to determine preventative controls for excessive charges and overpayments, and payment applications were reviewed to assess the adequacy of supporting documentation. We also reviewed the field methods used to validate progress and percent complete. Selected cost contracts were sampled and tested for contract billing compliance with contract terms.

   We also reviewed the reconciliation of actual projects for which Bond funds were expended to projects approved by the Board of Trustees, analyzed the reconciliation of projects approved by the Board of Trustees to projects on the approved facilities master plan, reviewed the reconciliation of the facilities master plan on the approved project lists for Proposition 39, followed up on any unreconciled items, and reported on any expenditures or items in the facilities master plan that did not reconcile to approved Listed Projects.

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4. **Bidding and Procurement Procedures:** Bidding and procurement controls and procedures were evaluated for application of competitive and fair general contracting and subcontracting practices that prevent excessive expenditures. We reviewed contractual pricing and change orders for increases to competitively bid projects. We conducted interviews and reviewed relevant policies, examined bid and contractor selection files, and evaluated procurement controls.

   We verified that District bidding and award of Bond-funded construction projects complied with selected requirements of the California school construction State requirements, the Public Contracting Code, and State and other relevant laws and regulations. Change order documentation was reviewed for compliance with selected Public Contracting Code, California school construction State requirements, and other regulations. Controls and activities to manage change orders were evaluated. Contracts were reviewed to gain an understanding of allowable charges and reimbursable costs related to change orders. Policies and procedures covering the review and approval of contractor change orders were analyzed to identify potential exposures. Specific consideration will be given to change order cause, responsibility, and pricing. We reviewed policies and procedures to verify whether documentation exists prior to approval of change orders and that required approvals were applied. Selected change orders were tested for duplicated work scope and compliance with Proposition 39 requirements.

5. **Procurement Fraud Prevention and Detection Controls:** We validated District controls in place to prevent and detect procurement fraud. The following procedures were performed:

   - Assessed the implementation of ethics policy, reporting protocols, staff screening requirements, consequences, training, and escalation procedures to prevent and detect fraud.
   - Assessed segregation of duties controls designed and implemented to prevent unauthorized obligations and payments.
   - Reviewed the completeness of monitoring controls implemented to identify, report, and address significant procurement anomalies.
   - Verified that methods applied to verify key reports used for key construction program management decisions are current, accurate, and complete.

6. **Bond Program Master Planning and Reporting:**

   - Master Planning – We assessed the design and performance effectiveness of program management processes and controls covering planning, design, and construction projects. Specific emphasis was placed on the implementation of policies, procedures, and practices needed to ensure key deliverables and approvals occur as projects progress.
   - Bond Program Reporting – We performed an evaluation of the current Bond Program reporting and plan design as well as control processes for specific projects from the start of the design phase to project closeout. This included an assessment of the current facilities master plan, organizational structure, and controls to ensure that there is an integrated plan among stakeholders including but not limited to District Management, the CBOC, and the Board of Trustees.

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7. **Cost, Schedule, Budgetary Management, and Reporting Controls Implementation:** We analyzed management of cost, schedule, and budgetary reporting. This included a review of the following processes and control activities:
    - Budget variance analysis/cost reporting by cost code detail and summary, including analysis of budget, changes, spending, commitments, forecast, and variance to budget.
    - Project schedule with well-defined milestones that match project requirements.
    - Compliance with project funding legal requirements.
    - Comparison of project and District accounting records.
    - Change control guidelines and senior management approval for initial authorization and scope changes.
    - Cost and schedule, budget, and actual analysis.
    - Documentation of test results and quality inspections.
    - Billing review and spending variance approvals.
    - Spending review and approval for proper coding.
8. **Claim Avoidance and Control Procedures:** We evaluated and reviewed the procedures used to limit the number of claims filed against the District related to construction projects for the period. Specific consideration was given to contractor inquiries and capture of documentation surrounding scope change causes, schedule changes, and cost impact analysis. Steps taken to effectively communicate potential claims and mitigate claims risk were also given specific consideration.
9. **Material Specifications:** We evaluated whether the District has and uses a standardized items list and educational specifications for Bond Program materials procurement to identify facilities material requirements. We assessed whether the District's materials requirements were available and reviewed procedures surrounding the District's established material specification policy.
10. **Cost Benefit and Value Engineering Analyses:** We reviewed the cost benefit and value engineering analysis procedures and documentation of practices applied. We verified whether the analyses were conducted to determine if the requirements of the project or equipment could be obtained at a lower price or for a better value, specifically when weighing cost, time, and function. We assessed whether value was determined by objective criteria that may include price, features, functions, lifecycle costs, and other criteria deemed appropriate by the District. We compared the District's practices to guidelines recommended by SAVE International®. We also assessed whether the District determined a cost threshold for the application of value engineering in a practical matter.
11. **Maintenance of District Assets Funded by the Local Bond and Warranty Conditions Compliance:** We reviewed the District's practices for maintaining a list for all assets incorporated into school site construction and complete and accurate information regarding warrantied items. We verified the District's implementation of controls surrounding the required maintenance of its assets in accordance with warranty items, application of a formal system of logging this information for inventory purposes, and use of warranties where possible.

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12. **Implementation of Schedule Quality, Scope, and Performance Management Controls:** We reviewed Bond Program goals and objectives and assessed how well the goals and objectives were communicated, implemented, and applied by District and contractor personnel. Our analysis verified whether appropriate approvals were required prior to the performance of Bond Program activities and expenditures. We also reviewed the tools and support processes for the design, construction, and close-out project phases and compared them to other efficient projects as well as good practices applied by similar organizations.
13. **Change Order Management and Controls Application:** Change order documentation was reviewed for compliance with the Public Contracting Code, school construction State requirements, and other regulations. Controls and activities to manage change orders were evaluated. Contracts were reviewed to gain an understanding of allowable charges and reimbursable costs related to change orders. Policies and procedures covering the review and approval of contractor change orders were analyzed to identify potential exposures. Specific consideration was given to change order cause, responsibility, and pricing. We reviewed policies and procedures to verify whether documentation existed prior to approval of change orders and to verify that required approvals were applied. Selected change orders were tested for duplicated work scope and compliance with Proposition 39 requirements.
14. **Contractor Billing Compliance Controls:** We analyzed processes to review and approve contractor charges to prevent excessive charges or overpayments. Interviews were conducted to ensure accurate understanding of events, circumstances surrounding construction, and professional service contract compliance. We covered transaction flow and cost control processes during these interviews. We evaluated whether charges matched with actual performance and work completion, contracted services were delivered, payments were in accordance with compensation terms, and billing reconciled to contract terms.
15. **Project Close-Out Controls:** We evaluated the District's policies, procedures, and practices to close out projects in accordance with contract requirements. This review included analysis of checklists, procedures, retention policies, and contract terms and conditions. We analyzed procedures implemented to identify the parameters for contractor performance and compare the District's close-out procedures to good practices applied by similar organizations. This included review of criteria for all relevant parties to determine whether the project was complete. These procedures also included processes to verify whether controls were in place to obtain unconditional contractor lien release and ensure unresolved claims are not pending prior to final payment.
16. **Post-Financing Review:** We compared and summarized Bond pricing to policies and procedures and goals established prior to sale.
17. **Refunding of Outstanding Bonds:** We analyzed the current Bond structure, Bond funding requirements, refunding costs, compliance with refunding requirements, and other key factors that impact potential refunding of Bond funds. District funding plans and analysis were summarized and compared to good practices applied by other similar organizations.

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18. **Arbitrage and Investments:** Official Bond language and legal limitations regarding the issuance of the Bond were analyzed including the terms of voter approved measures regarding investments and arbitrage regulations.
19. **Timeliness of Payments:** We verified that the District pays vendors within payment terms timeframes. We also verified whether general contractors are withholding payments to subcontractors, materials suppliers, and other vendors. During our review, we assessed whether all contracts include specific language on payment terms and comply with California's prompt payment laws.
20. **Local Participation Requirements:** We determined compliance with specific Board Policies such as local business or Minority/Women Owned Business participation. We reviewed the District's tracking controls related to Board policies for local participation requirements. The District's reported results were validated for inclusion of current, accurate, and complete information.
21. **CBOC Compliance:** We assessed the overall compliance of the CBOC with law, the District's Board Policies, and the committee's bylaws. Specific focus and attention was given to committee performance, compliance with their Charter, and overall effectiveness of their activities. Evidence of CBOC compliance with its Proposition 39 requirements was assessed. Procedures to ensure the independence of committee members were given specific consideration.
22. **Transparency of Bond Program:** We assessed the effectiveness of the Public Outreach and Communication Plan that addresses external and internal communications. We reviewed the District's activities and methods of communication related to the identification of stakeholders as well as their concerns, influence on the project, and information expectations. Use of District means to reach Bond Program stakeholders were compared to good practices at other school districts. We evaluated the overall transparency of the Bond Program, including but not limited to, the evaluation of the Bond website information and Bond Program progress reports, and the availability and access to information regarding Program status and expenditures. The San Diego Taxpayers Educational Foundation criteria for measuring School Bond Transparency was utilized as a benchmark for the District's Bond website. Current, accurate, and complete Bond Program reporting was assessed. Project progress, impact to Bond Program stakeholders, and delivery in accordance with Bond Program requirements were given specific consideration.

We interviewed key personnel responsible for administering the Bond Program, including senior management and staff from the District and Bond Program Management Team responsible for overseeing the work associated with the Bond Program. We also conducted discussions with members of the CBOC. The individuals interviewed are listed in Appendix A of this report.

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III. AUDIT RESULTS

CONDUCT A PERFORMANCE AUDIT (CAPA)

In accordance with GAGAS, we reviewed expenditures for compliance with the Bond's requirements for Listed Projects to ensure that unallowable costs were not allocated to the Bond Program, in accordance with GAGAS, for performance audits. Our testing resulted in the following potential exceptions:

Observation CAPA 1: The District did not provide adequate documentation to support compliant staff charge allocations to the Bond Program.

The District has taken steps to address the Conduct a Performance Audit (CAPA) recommendation regarding timekeeping controls provided in the prior years' reports (Moss Adams 2017 and 2018 reports—Objective CAPA). Based on sampled documentation, no timecards or other time certification support validating the percentage of time allocation and cost were provided. However, on June 3, 2019, the District facilitated a Time Card Allocation Meeting with Bond Program personnel and conducted a Pilot Time study from June 3, 2019 to June 28, 2019. The District prepared the "Instruction for Time Study Log-in Sheet" and the "Weekly Reporting Log-in Sheet" to provide guidance for Bond Program District employees. The results of the Pilot Time study were not implemented through June 30, 2019. Additionally, timesheets were not available for the entire period for all personnel charged to the Bond Program, documentation was marked draft, and not all timecards had both employee and program administrator sign offs. As such, the Pilot Time study results were not complete and accurate and it is unclear whether they can be relied upon as a basis for staff allocation support documentation for the Bond Program. A FY 2018–2019 Fund 21 Labor Allocation report was provided for Moss Adams to assess during the current fiscal year including the following labor allocations by personnel:

Position Description per District records	FY19 FTE (%) Allocated to Bond Program
ASSO SUPT-FAC MAI BO	75
SR ADMIN SECRETARY	75
ENGINEERING OFFICER	90
DIRECTOR OF CONTRACT	90
BOND REGIONAL FACILT	100
BOND REGIONAL FACILT	05
COORDINATOR-FISCAL	80
ADMIN SVCS MANAGER	90
ADMIN SVCS MANAGER	10
SR SCH FACILITY SPEC	50

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SR SCH FACILITY SPEC	50
ADMINISTRATIVE TECH	90
ASSOC SUPT BUSINESS	10
SR ADMIN SECRETARY-BUSIN	10
DIRECTOR INT AUDIT	20
INTERNAL AUDITOR	40
PRINCIPAL ACCOUNTANT	90
SR BUDGET CLERK	60

Based on the 2018 – 2019 Fund 21 Labor Allocation report provided by the District, the total charges for personnel who were not 100% dedicated to the Bond Program ($1,398,060) accounted for 89.7% of the total staffing charges ($1,558,273). While it is understood that labor costs to the Bond Program are necessary, they should be properly supported going forward to ensure appropriateness and compliance with Bond language. Opinion No. 04-110 from the State of California's Office of the Attorney General states that "a school district may use Proposition 39 school bond proceeds to pay the salaries of district employees to the extent they perform administrative oversight work on construction projects authorized by a voter approved bond measure." Absent a timekeeping system, or equivalent tracking system, we were unable to validate that the staffing allocation percentages and/or amounts were compliant and consistent with Opinion No. 04-110.

Recommendation: The District should continue efforts to implement the processes and controls needed to provide supporting documentation that validates the applicability and accuracy of labor charged to the Bond Program consistent with Opinion 04-110. Specifically, a timekeeping system, or equivalent tracking system, should be implemented so that all labor costs incurred are identifiable, compliant, and have a beneficial relationship to the Bond Program. Additionally, the District should evaluate labor amounts charged to the Bond Program to ensure appropriateness and compliance with Opinion 04-110. Results of this evaluation should be reported to District management, the Board, and CBOC to ensure transparency and remediation takes place, as necessary.

OBJECTIVE NO. 1 – DISTRICT AND PROFESSIONAL SERVICES STAFFING PLAN FOR THE BOND PROGRAM (NO EXCEPTION)

Observation No. 1: WCCUSD should formalize policies and procedures for in-house or consultant staffing for the Bond Program.

The District has taken steps to address the Professional Service Staffing Plan (Staffing Plan) for the Bond Program recommendation provided in the prior years' reports (Moss Adams 2017 and 2018 reports—Objective No. 2). Upon request, a FY 19 staffing plan with key metrics and staffing requirements was available. However, policies and procedures were not formalized and approved to ensure that staffing plans are prepared and approved by appropriate personnel on a consistent basis. The District provided a staffing plan for FY 19, including project schedule and resourcing

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need, broken down by estimated FTE for each project by month. The staffing plan did not include the dollar value of planned projects. However, staffing needs were broken down by month and projects to support overall resource requirements. Additionally, the District maintains expected FTE Allocation and Cost reporting, including detail for District Staff and Consultants (see Observation CAPA No. 1 for further information). Per the provided documentation, the planned Bond Program staffing needs for the year amounted to 9.75 FTEs, while actual FTEs charged to the Bond Program amounted to 10.35, per District reporting.

Recommendation: As a best practice, appropriate WCCUSD management should approve an annual staffing plan, including key metrics such as positions staffed, number of personnel, number of planned projects, and dollar values of planned projects, to help determine organizational structure alignment with the Bond Program's needs. This staffing plan should be reported to key stakeholders on a periodic basis. We recommend that the staffing plan policies and procedures are established and assessed at least annually to determine if the needs for the current and upcoming fiscal years are being met.

OBJECTIVE NO. 2 – DESIGN AND CONSTRUCTION SCHEDULES CASH FLOW ANALYSIS

Observation No. 2: The District was unable to support or validate amounts documented within the sampled cash flow report titled *Bond Financial Status, Cash Projection FY19 Preliminary Closing*.

The District was unable to support or validate select amounts reported within the sampled cash flow report titled *Bond Financial Status, Cash Projection FY19 Preliminary Closing*. We reviewed methods utilized by the District to track the schedule of available revenues and expenditures for all projects to plan each building project in accordance with the availability of funds. Upon request, the following supporting documentation to source the reported amounts within the *FY19 Preliminary Closing Bond Financial Status Cash Projection Report* (Report No. 13) was made available for review:

Reported Description	Reported Amount	Support Provided (Y/N)
Adjusted Cash Balance	$85,369,681	Yes
Projected Revenues		
Bond Sales 2010 Measure D	$65,000,000	Yes
Bond Sales 2012 Measure E	$65,000,000	Yes
Less: Cost of Issuance	($510,000)	Yes
Other Revenues	$2,820,000	No
Budgeted and Projected Expenses		
Committed Costs	$65,248,340	No
Budget Balance	$53,403,498	No

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Further, no evidence of review sign-off or an equivalent quality assurance control was available to help support data accuracy to key stakeholders. This report indicated a $99,027,844 favorable variance between the projected cash balance, revenues, the sum of committed costs, and budget balance amounts.

Additionally, as a good practice, the District continues to include the following key information within the Project Cash Flow Reports to support projected cash flow amounts:

- Project Title
- Board Approved Amount
- Expenditures to date
- Commitments by fiscal year
- Projected Cash Flow Variances

These reports had expenditures by timeframe based on project budget amounts (see Observation 6b for further information on reported budget amounts).

Recommendation: The District should continue producing cash flow reports that include key details as noted above. However, the District should implement controls to consistently and accurately report total expected revenues and expenses. This will enable the District to ensure accurate reporting and monitoring of Bond projected net position. Reconciled District cash balances, revenues, committed costs, and budget balances, both at the detailed and summary level, should be readily available and consistent on capital program reporting to District management and key stakeholders. Additionally, formal written policies and procedures, including defined responsibilities and approval authority for internal and public reporting, should be created and added to a comprehensive Bond Program manual to ensure appropriate review and approval controls are in place for both internal and public reporting procedures (see Recommendation No. 22a for more detail).

OBJECTIVE NO. 3 – DESIGN AND CONSTRUCTION BUDGET MANAGEMENT

Observation No. 3a: The District should have established policies and procedures for design and construction budget establishment and management for the Bond Program.

The District has taken steps to address the *Design and Construction Budget Management* recommendation provided in the prior years' reports (Moss Adams 2017 and 2018 reports—Objective No. 4). During the current fiscal year, the District made progress on drafting the BPMP. However, established formal and reviewable policies and procedures were not available as of June 30, 2019. We reviewed the established District processes for the development and adherence to design and construction budgets on Bond-funded projects in the facilities construction program to gather and test data in order to determine compliance and measure the effectiveness of controls. No draft procedural documentation was available as of June 30, 2019; however, a draft table of contents for the proposed BPMP, dated July 24, 2019, was presented to the Facilities Subcommittee and made available for review. Per the draft table of contents, Section IV of the BPMP will include fiscal policies and procedures, including program/project budgets management and reporting.

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Based on our inquiry, budgets are approved by the Board; however, the following roles and responsibilities surrounding design and construction budget management were not well defined during the fiscal year:

- Who prepares detailed budgets?
- When and how (i.e., what level of detail) budgets are developed and reported?
- Who has the authority to approve budgets and budget transfers?
- Who is responsible for recording budget information in Munis and Primavera?

Further, Colbi and Munis include only approved change orders, whereas Primavera includes and tracks proposed change orders. Based on our experiences, construction forecasts can significantly differ from Board-approved budgets and regular reconciliation efforts are needed to ensure sufficient funding to achieve program objectives and goals (see Observation No. 6b for further information). Lack of established and written policies and procedures for both Munis and Primavera could lead to inconsistent practices by District staff, resulting in potential inaccurate reporting to Bond Program stakeholders.

Recommendation: The District should continue efforts to develop and implement policies and procedures for budget establishment and management activities for the Bond Program (see Recommendation No. 22a for more detail). Details on defined roles and responsibilities will help provide transparency surrounding how budgets are established and managed. Furthermore, as a best practice, project reporting with key project information, including forecast amounts, should be consistently reported to WCCUSD management and key stakeholders. Any forecasted overruns should be addressed with detailed plans to secure additional sources of funding and identify alternative options to reduce projected costs while still meeting the District's objectives and needs. Muni and Primavera project amounts should be reconciled, reviewed, and approved by WCCUSD project management, WCCUSD accounting, and the Construction Manager to ensure completeness and accuracy.

Observation No. 3b: The District was unable to support or validate the reported amounts within the *Bond Program Spending to Date by Site, Data as of June 30, 2019 and FY Preliminary Closing* (Report No. 2).

Our review procedures included the review of the reconciliation of reported FY 19 expenditures to the provided FY 19 Bond Program General Ledger Detail Report, in total and by project, as well as validation of the reported budget amounts by project. We also reviewed reporting controls in place to ensure reported amounts were accurate and appropriate for sampled line items.

Based on our review, we noted a $1,730,335 variance between the reported FY 19 expended amounts ($56,315,397) and the Bond Program GL Detail ($58,045,731). Additionally, upon request, the District was unable to provide support for the following reported amounts:

Bond Program Spending to Date by Site, Data as of June 30, 2019 and FY Preliminary Closing (Report No. 2).				Auditor Amounts Reviewed	
Site Name	Committed as of 6/30/19	Committed Support Provided (Y/N)	Expended FY19 July 2018 to June 2019	Year End General Ledger Subtotal by Site	Unsupported Variance
CHAVEZ	-	N/A	$46,172	$46,172	-

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FAIRMONT	$493,853	No	$331,066	$331,066	-
HIGHLAND	-	N/A	$46,725	$46,725	-
OLINDA	$453,084	No	$257,055	$266,748	$(9,693.37)
RIVERSIDE	$191,351	No	$56,562	$60,379	$(3,817.00)
STEGE	-	N/A	$35,900	$35,900	-
WILSON	$33,547,256	No	$2,989,781	$3,252,598	$(262,817.20)
CRESPI MS	$3,378,023	No	$939,345	$969,243	$(29,897.60)
KOREMATSU MS	$151,086	No	$71,507	$71,507	-
PINOLE VALLEY HS	$7,860,942	No	$45,457,722	$46,362,101	$(904,379.20)
RICHMOND HS	$17,428,928	No	$1,212,967	$1,220,962	$(7,994.51)
CENTRAL	$1,255,339	No	$2,509,621	$2,939,851	$(430,230.48)
TECHNOLOGY	$139,565	No	$2,360,976	$2,442,480	$(81,503.57)

No support for reported Committed Cost by Site amounts was provided. While it is understandable that variances may exist between the preliminary closing expense report and the final General Ledger expense detail, reconciliation detail that supports the reported amounts was not available. Upon request for support, the GL Detail Report expense total provided (dated 7/17/19 and noted as the source to generate reported amounts) did not reconcile with total reported expenditure FY 19 amounts. Finally, no evidence of review sign-off or equivalent quality assurance control was available to help support data accuracy to key stakeholders.

Recommendation: The District should continue producing project level expenditure reporting, including the key details noted above. However, the District should implement controls to consistently and accurately report total Bond expenditures. This will enable the District to accurately monitor and report Bond expenditures in order to 1) help prevent non-compliant and excessive charges and 2) better control and manage project costs. Reconciled Bond expenditures (both at the detailed and summary level) should be readily available and consistently detail capital program reporting to District management and key stakeholders. Any discrepancies or reconciling amounts should be reviewed and addressed in a timely manner by appropriate parties to ensure accurate reporting. Regular reconciliation exercises should be conducted to ensure both project management and accounting records are complete and accurate. Policies and procedures should be updated accordingly to ensure roles and responsibilities are clearly defined and adequate controls are in place to ensure completeness and accuracy or reported amounts.

Additionally, formal written policies and procedures, including defined responsibilities and approval authority for internal and public reporting, should be created and added to a comprehensive Bond Program manual to ensure appropriate review and approval controls are in place for both internal and public reporting procedures (see Recommendation No. 22a for more detail).

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OBJECTIVE NO. 4 – BIDDING AND PROCUREMENT PROCEDURES

We reviewed and evaluated bidding and procurement procedures for compliance with District policy and applicable state requirements. We evaluated bid and procurement practices, procedures, and controls for the application of competitive and fair general contracting and subcontracting practices that prevent excessive Bond Program expenditures. We reviewed relevant District policies and requirements, as required per Public Contract Code (PCC), California Uniform Public Construction Cost Accounting Act (CUPCCAA), and other relevant State laws and regulations. During the current fiscal year, the District continued drafting bid and procurement procedural documents. The following bid and procurement observations were noted within our procedures performed:

Observation No. 4a: The District did not have formalized, Board-approved written policies and procedures regarding bidding and procurement.

The District has taken steps to address the *Bidding and Procurement Procedures* recommendation provided in the prior year's report (Moss Adams 2018 report—Observation No. 4a). During the current fiscal year, the District made progress on drafting the BPMP. However, Board-approved written policies and procedures regarding bidding and procurement were not available as of June 30, 2019. The District has provided a draft table of contents for the proposed BPMP, dated July 24, 2019, that was presented to the Facilities Subcommittee and made available for review. Per the draft table of contents, Section III of the BPMP will include administrative policies and procedures, including extensive procurement and bidding sections.

Recommendation: The District should continue efforts to develop and implement formal written policies and procedures including defined approval authority for bid and procurement to ensure appropriate review and approval controls are in place for procurement procedures (see Recommendation No. 22a for more detail).

Observation No. 4b: We were unable to determine whether the District evaluated total price of the project consistent with the Education Code for the Richmond High School design-build project.

Two proposals were received and Lathrop Construction Associates was selected as the best value vendor. Based on the "Design Build Construction Services for Richmond HS "Best Value Summary" provided by the District, both vendors obtained the same score on pricing, while the proposed total price differed by each vendor. The District was provided the following proposal information for the Richmond High School design-build project:

Vendor Name	Total Price per "Best Value Summary" Provided by District	Total Score by District
Lathrop Construction Associates	$13,940,741	325
Alten Construction, Inc	$13,732,625	325

Per Education Code 17250.25(f)(1), best value selection method for design-build procurement at a minimum must include

"(A) Price, unless a stipulated sum is specified.

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(B) Technical design and construction expertise

(C) Life-cycle costs over 15 or more years."

The District's review included these factors; however, it is unclear why the District's total score by vendor was consistent whereas pricing differed.

Additionally, we were unable to determine whether the District's total price included or excluded contingency. We obtained the "pooled" bid summary sheet. However, we did not obtain individual evaluation forms completed by the District to assess criteria, compliance, and consistency of vendor selection. Lathrop Construction Associates proposal's not-to-exceed amount clearly excluded markup for construction contingency, while the Alten Construction's proposal not-to-exceed amount appeared to include all mark-ups, allowances, alternates, and contingencies. Based on the Lathrop Construction's proposal "Lathrop + HKIT recommends initially carrying no more than 5% of the construction cost for contingency for the Gym Building and New Science Building and 20% on the Science Building Renovation." Section 1.2.1 – Pricing of RFP #2018-RichmondDB, dated August 6, 2018, outlines the proposal's minimum provisions to be included within the total project cost detail, which is consistent with Education Code requirements. Based on the RFP, there was no notation regarding contingencies to be excluded from the total project cost detail. Absent further information, we were unable to validate that the best value vendor selection process performed by the District was consistent with price requirements required by the RFP and Education Code.

Recommendation: The District should continue to work with legal to ensure evaluation and scoring of total price on design-build projects is consistent with Education Code. Additionally, the District should retain complete procurement and evaluation documentation to ensure vendor selection is consistent with RFP and Education Code requirements. Supporting documentation for appropriate vendor procurement should be readily available in a central location, either physically or electronically. A checklist or equivalent mechanism should be maintained with appropriate sign-offs on procurement requirements to validate compliance with policy and procedure requirements and adequate segregation of duties and controls. Additionally, as a best practice (as specified in Objective 5), the District should maintain a consolidated bid and procurement checklist and activity report that allows District senior management and key stakeholders to identify, prevent, or detect non-compliance with District policies and procedures, State laws, and regulations.

Observation No. 4c: The District was unable to provide evidence of complete competitive solicitation documentation for one construction vendor.

The District has taken steps to ensure advertisement solicitation documentation is maintained (Moss Adams 2018 Report—Observation No. 4c); however, a vendor procured in prior fiscal years had inadequate procurement documentation. The District was unable to provide evidence of a fair and competitive solicitation process for professional construction services for the following vendor procured in prior fiscal years:

Project Site	Scope	Vendor Selected	Contract Executed Date	Original Contract Value	Proof of Advisement Provided (Y/N)
Various Sites	Provide Technology Equipment and/or Services	Convergeone Inc	4/19/2016	$1,481,862.33	No

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Per CUPCCAA and District policy for FY 2019, construction service procurements over $200,000 are subject to the formal bidding process, which includes advertisement and/or an RFP/RFQ, selection of lowest bidder and/or best value, and Board approval. After several requests, the District could not provide advertisement documentation for a construction vendor procured in previous fiscal years.

Recommendation: The District should comply with District procedures to ensure competitive pricing for the Bond Program. Supporting documentation for appropriate vendor procurement should be readily available in a central location, either physically or electronically. A checklist or equivalent mechanism should be maintained with appropriate sign-offs on procurement requirements to validate compliance with policy and procedure requirements and adequate segregation of duties and controls. Additionally, as a best practice (as specified in Objective 5), the District should maintain a consolidated bid and procurement checklist and activity report that allows District senior management and key stakeholders to identify, prevent, or detect non-compliance with District policies and procedures, state laws, and regulations.

OBJECTIVE NO. 5 – PROCUREMENT FRAUD PREVENTION AND DETECTION CONTROLS

Observation No. 5: Policies, procedures, and monitoring controls to prevent and detect procurement fraud were not formalized.

The District has taken steps to address the *Procurement Fraud Prevention and Detection Control* recommendations provided in the prior years' reports (Moss Adams 2017 and 2018 reports—Objective No. 5). During the current fiscal year, the District made progress on drafting the BPMP; however, formal, reviewable policies and procedures were not available as of June 30, 2019. A draft table of contents for the proposed BPMP, dated July 24, 2019, was presented to the Facilities Subcommittee and made available for review. Per the draft table of contents, Section III of the BPMP will include administrative policies and procedures, including fraud prevention. The following reporting and controls were not in place based on our assessment:

- Reporting protocols, training, and escalation procedures, specifically for preventing and detecting fraud, were not available within policies and procedures. WCCUSD was able to provide documentation surrounding employee ethics policies, consequences, reporting protocols, and staff screening requirements. However, a hotline does not appear to be in place for procurement related issues relating to the Bond Program.
- Monitoring controls and reporting to identify and address significant procurement anomalies were not available (see Observation No. 4b and Observation No. 4c for further information). The WCCUSD was unable to provide evidence of complete, accurate, and regular reporting of bid and procurement activity that would allow WCCUSD management to identify, prevent, and/or detect fraud. Based on inquiry, bid and procurement documentation appeared readily available upon request; however, a consolidated summary procurement report was not available.

The Government Finance Officers Association's (GFOA) article *Encouraging and Facilitating the Reporting of Fraud and Questionable Accounting and Auditing Practices* states, as a best practice, that every government establish policies and procedures to encourage and facilitate the reporting of fraud or abuse and questionable accounting practices. However, absent formalized procurement fraud policies and procedures, including the reporting protocols, training, escalation procedures, and monitoring controls, it is unclear whether the WCCUSD had adequate controls in place to identify, prevent, and detect procurement fraud.

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Recommendation: Consistent with the GFOA, WCCUSD should implement policies and procedures to assist in identifying, preventing, and detecting procurement fraud (see Recommendation No. 22a for more detail). The policies should include reporting protocols, training requirements, and escalation procedures specific to procurement fraud. The resulting documentation can also serve as a useful training tool for staff. As a best practice, the WCCUSD should maintain a consolidated bid and procurement activity report that will help WCCUSD senior management identify, prevent, or detect fraud and non-compliance with WCCUSD policies and procedures, State laws, and regulations. Supporting documentation for this consolidated report should be readily available in a central location, either physically or electronically. Additionally, per the GFOA, potential instances of fraud or abuse and questionable accounting practices have been brought to the attention of responsible parties by employees or citizens who become aware of such practices. The GFOA provides the following recommendations:

- Formally approve, widely distribute, and publicize an ethics policy that can serve as a practical basis for identifying potential instances of fraud or abuse and questionable accounting practices.
- Establish practical mechanisms (e.g., a hotline) to permit the anonymous reporting of concerns about fraud or abuse and questionable accounting practices to the appropriate responsible parties.
- Make internal auditors (or their equivalent) responsible for the mechanisms used to report instances of potential fraud or abuse and questionable accounting practices. Emphasize that they should take whatever steps are necessary to satisfy themselves that a given complaint is without merit before disposing of it. Further, they also should document the disposition of each complaint received so it can be reviewed by the Audit Committee.

Have the appropriate party, as part of their evaluation of the government's internal control framework, examine the documentation of how complaints were handled to verify that the mechanisms for reporting instances of potential fraud, abuse, and/or questionable accounting or auditing practices are in place and working satisfactorily.

OBJECTIVE NO. 6 – BOND PROGRAM MASTER PLANNING AND REPORTING

Observation No 6a: WCCUSD policies and procedures did not have formal master planning processes and procedures.

The District has taken steps to address the *Bond Program Master Planning and Reporting* recommendation provided in the prior years' reports (Moss Adams 2017 and 2018 reports—Objective No. 6). During the current fiscal year, the District made progress on drafting the BPMP; however, formal policies and procedure surrounding master planning was not available and program reporting had select areas for improvement as of June 30, 2019. A draft table of contents for the proposed BPMP, dated July 24, 2019, was presented to the Facilities Subcommittee and made available for review. Per the draft table of contents, Section I of the BPMP will include program and operations policies and procedures, including *Long Range Facilities Master Plan* updates and reassessments. From the prior year's audit, Darden Architects and Integrated Educational Planning and Programming created a comprehensive *Long Range Facilities Master Plan*, which was Board-approved on June 15, 2016. The *Long Range Facilities Master Plan* was a highly integrated process that included several community meetings, focus groups, surveys, and school site and steering committee meetings, including a prioritization committee. Facilities needs assessments were conducted to understand the age and condition of each school site and criteria

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was established including facility safety and structural integrity, age of school/number of years since last improvement, capacity/utilization, completion of *Long Range Facilities Master Plan* or drawings, Americans with Disabilities Act compliance, technological needs, functionality, eligibility for State funding, and economically disadvantaged area/low income needs. The criteria were ranked in a reasonable manner, assigned a weight, and systematically applied to the priority that school sites identified.

The prioritization of projects is clearly defined and an integral part of the *Long Range Facilities Master Plan*. Rough order of magnitude estimates based on a per square foot analysis were developed (excluding cost escalation or cost for temporary housing). The District presented a formal annual update to the *Long Range Facilities Master Plan* and facility operations to the Board on May 22, 2019. The update included information on specific projects and next steps, an implementation plan and budget update, critical needs updates, timeline and schedule updates, cash flow projection, additional funding updates, and success stories. Proposed cash flow projections through 2023, for all Master Plan projects, were included in the update, including additional incoming revenue from future Bond sales and additional state funding. A positive cash flow projection was reported through 2023.

Recommendation: As a best practice, WCCUSD should continue its efforts to ensure defined and documented processes are in place for master planning, including when to utilize these procedures (e.g., thresholds), who is responsible for each activity, and procedures for final approval (see Recommendation No. 22a for more detail). Documentation requirements for any Master Plan changes from the original approved documents should include, but not be limited to, information surrounding the proposed design change, basis for design change, estimated design change revenue and cost impact, estimated schedule impact, and design change initiator and approver. The District should continue efforts to align policies and procedures to Guide to Development of Long Range Facilities Plan Prepared by the California Department of Education, or equivalent. Part 5, or the Evaluation Plan, includes the following guidance surrounding the evaluation plan:

> Evaluating the Long-Range Facilities Plan. State the policy of the district for reviewing and evaluating continually the long-range facilities plan. An annual schedule with specific responsibilities and a deadline for submitting the plan to the superintendent is preferable.
>
> Updating the Long-Range Facilities Plan. State the policy to ensure continual updating of all divisions of the long-range facilities plan. Any changes in program, facilities, or demographic data should be immediately analyzed for their implication to the overall plan and accommodated through the implementation plan, by appropriate revisions recommended to the district's board of trustees.

Master Plan reporting should include a summary level Project Stages Report with dates of key milestones achieved, estimated dates of key milestones to be achieved, and appropriate and relevant narrative should be maintained and reported to key stakeholders on a regular basis. Deviations should be discussed with WCCUSD management and documented accordingly within monthly reporting. Responsibilities should be assigned and appropriateness of the policies and procedures should be evaluated on an ongoing basis.

Observation 6b: Program reporting did not include adequate details to allow key stakeholders to analyze the project forecast at the program and project level to actual committed contract values and the associated timing of revenues, expenditures, cash flow, and fund balances as recommended by the GFOA and the SDCTA.

The District has not taken steps to address the *Bond Program Reporting* recommendation provided in the prior years' reports (Moss Adams 2017 and 2018 reports—Objective No. 6b). Program

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reporting reviewed was consistent with last year, but continued to lack sufficient information to be in line with best practices recommended in the prior year. Program reporting practices were compared to GFOA and SDCTA best practices to measure the effectiveness of controls surrounding Bond-funded projects. The District presented a CBOC Meeting Packet on May 15, 2019 (see Observation No. 22c for further information regarding report frequency). The meeting packet's attached reports included the following information:

- Project status update
- Construction budget information including Board approved amount and billed amount.
- Construction spending by school site through April 30, 2019, with original budget, current budget, actuals, commitments, and balance amounts.
- Cash projections with budget amounts (see Observation No. 2 for further information)
- Pinole Valley High School specific updates

Per the SDCTA Oversight Committee Best Practices, at minimum, the following should be reported to the Independent Citizens Oversight Committee (ICOC):

- List of projects accompanied by measurements of their status in terms of budgets and timelines
- Any alterations to project budgets or timelines with adequate explanations for these changes
- Comparison of current status of projects in terms of budgets and timelines to the original budget and timeline estimates of the project

Current budgets and commitments were reported; however, reporting lacked an adequate change order, schedule, and budget to forecast alternation information for all projects (see Observation No. 3a for further information). Per inquiry with District Management, project forecasting is based on the Facilities Master Plan Board-approved budgets. However, project forecasts can differ from budget amounts and differences, specifically forecast overruns, should be reflected and reported accordingly. Change order reporting should include change responsibilities, such as owner-initiated, scope changes, design errors, contract errors, and unforeseen conditions (see Observation No. 13b for further information). Specific change order reporting was available for Pinole Valley. Additionally, CBOC meeting minutes were available on a monthly basis; however, Bond Program updated status reporting was not available for five of 11 CBOC meeting packets posted to the website for FY 19 (July 2018 through June 2019). Absent further information, project reporting is not in line with best practices and lacks information to adequately report to key stakeholders.

Recommendation: Both the SDCTA and GFOA recommend that budget-to-actual comparisons of revenues, expenditures, cash flow, and fund balances be periodically reported. Board of Education-approved Master Plan budgets and current forecasts at the program and project level should be available with consideration of the amounts available. Change order reporting should include information such as itemized change amount, percentages, descriptions, change responsibility, date of approval, subtotals, and totals for easy end-user reference (see Recommendation No. 13b for further information). Detailed budget-level information for current Bond issuances allows the District to monitor budgetary performance against committed contract values and can serve as an early warning indicator for potential problems. This information provides decision makers time to consider actions that may be needed if major deviations in budget-to-actual results become evident. Both the SDCTA and GFOA comment that this information is essential input for demonstrating accountability and transparency. This documentation will also serve as a useful tool for District management and stakeholders to understand the timing of project schedules. Additionally, policies should be updated to formalize minimum reporting requirements to the CBOC and stakeholders.

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OBJECTIVE NO. 7 – COST, SCHEDULE, BUDGETARY MANAGEMENT, AND REPORTING CONTROLS IMPLEMENTATION

Observation No. 7: See the following specific areas of review for control-related improvement opportunities for this objective:

- Conduct a performance audit
- Objective No. 2 – Design and Construction Schedules Cash Flow Analysis
- Objective No. 3 – Design and Construction Budget Management
- Objective No. 6 – Bond Program Master Planning and Reporting
- Objective No. 10 – Cost Benefit and Value Engineering Analysis.

Recommendation: See individual recommendations for each objective identified.

OBJECTIVE NO. 8 – CLAIM AVOIDANCE AND CONTROL PROCEDURES

Observation No. 8: District policies and procedures did not clearly identify roles and responsibilities to be taken to prevent or limit claim exposures.

The District has taken steps to address the *Claims Avoidance and Control Procedures* recommendation provided in the prior years' reports (Moss Adams 2017 and 2018 reports—Objective No. 8). During the current fiscal year, the District made progress on drafting the BPMP; however, formal proactive claims avoidance policies and procedures were not available as of June 30, 2019. The proposed BPMP, dated July 24, 2019, was presented to the Facilities Subcommittee and made available for review. Per the draft table of contents, Section II of the BPMP will include project management policies and procedures, including Part B, Construction Management and Quality Assurance, specifically referencing disputes and claims avoidance. We evaluated and reviewed the procedures used to limit the number of claims filed against the District related to construction projects for the period. During our review procedures, we confirmed that the District maintains a potential change order list (items requested by the Contractor, such as potential claims or disputes) within Primavera; however, it is unclear who this is reported to and what the process is for resolution. The District had detailed flowcharts for the dispute resolution process and claims resolution process. These processes, in conjunction with contractual language, define the steps for the contractor, architect, and District to address disputes and claims in a methodical and systematic way. Additionally, the draft policies and procedures provided were consistent with contractual language. However, the District's current processes are reactive, as opposed to proactive, in avoiding claims and do not identify action to be taken to prevent or limit claim exposures. Construction-related claims have many causes and often arise as a result of unresolved change orders, differing site conditions, or disruptions, delays, acceleration, and other time-related issues that require timely monitoring, planning, and effective actions in place to avoid claims.

Recommendation: The District should continue efforts to formalize policies and procedure identifying roles and responsibilities to be taken to prevent or limit claim exposures. As a best practice, formal written policies and procedures for proactive claims avoidance practices should be created and added to a comprehensive Bond Program Policy and Procedure Manual (see Recommendation No. 22a for more detail).

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OBJECTIVE NO. 9 – MATERIALS SPECIFICATIONS

Observation No. 9: WCCUSD did not have formal policies and procedures surrounding how to make updates to the Material Specifications log.

The District has taken steps to address the *Materials Specifications* recommendation provided in the prior year's report (Moss Adams 2018 report—Objection No. 9). During the current fiscal year, the District made progress on drafting the BPMP; however, formal material specification policies and procedures were not available as of June 30, 2019. A draft table of contents for the proposed BPMP, dated July 24, 2019, was presented to the Facilities Subcommittee and made available for review. Per the draft table of contents, Section II of the BPMP will include project management policies and procedures, including Part A. Design Management and Quality Assurance, specifically referencing materials and product standards.

We also reviewed the District's design standards for standardized items and educational specifications that meet the District's needs and provide uniformity amongst facilities and school sites. In 2017, the District had the following six items for design standards documentation:

- *Material and Product Standards* – Detailed allowable materials and products that the District deemed adequate to meet educational specifications according to the Construction Specifications Institute codes to provide equitable learning environments.
- *Material and Product Standards Sole Source Resolution* – Specified which materials and products included within the established standards were not subject to substitution for similar or like products.
- *Technology Infrastructure Standards* – Detailed which infrastructure standards and requirements ensured information technology specifications were met and that technological advances could be incorporated into new and existing facilities throughout the District.
- *Elementary School Educational Specifications* – Provided a general framework of requirements that could be applied to meet teaching and learning needs throughout District elementary schools. Specific areas of focus for these specifications included school environment, safety, and general requirements for educational spaces within elementary schools (i.e., classrooms, flexible learning suite, etc.).
- *Middle School Educational Specifications* – Provided a general framework of requirements that could be applied to meet teaching and learning needs throughout District middle schools. Specific areas of focus included school environment, safety, and general requirements for educational spaces (i.e., classrooms, arts, physical education and athletics, etc.).
- *High School Educational Specifications* – Provided a general framework of requirements that could be applied to meet teaching and learning needs throughout District high schools. Specific areas of focus included school environment, safety, and general requirements for educational spaces (i.e., classrooms, arts, physical education and athletics, etc.).

The items listed above clearly identify critical products and systems, allowable alternative items, needs for each type of school (elementary, middle, and high school), and processes for material and product substitutions. The design standards are to be provided to architects and consultants during the bid or RFP process to ensure compliance. Additionally, the District presented a formal update to the *Long Range Facilities Master Plan* and facility operations to the Board on May 30, 2018. The update included an overview on material and product standards and sole source procedures, including links to detailed documentation as well as Board approvals and dates, for communication and transparency surrounding District material specifications. Additionally, the District provided what appeared to be a draft packet titled *WCCUSD Elementary School*

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Educational Specification, which notes at length educational specifications including material and product standards, marked to be last edited in February 2020.

Recommendation: The District should continue its efforts to formalize policies and procedure regarding how to update the Material Specifications log. WCCUSD should define how to make updates to the standards specifications document and update Bond Program policies and procedures accordingly (see Recommendation No. 22a for more detail). This policy should ensure that documentation exists, including the requestor and date of request, description of change, cost-benefit relationship for the change (see Recommendation No. 10 for further information), approver and date of approval, and a time-stamped updated specifications document. The cost-benefit analysis for significant specification changes should be approved by appropriate WCCUSD management. The Standard Specifications document should avoid including narrow scope requirements to prevent excessive pricing to WCCUSD.

OBJECTIVE NO. 10 – COST BENEFIT AND VALUE ENGINEERING ANALYSES

Observation No. 10: The District did not have approved policies and procedures for conducting cost benefit analysis and value engineering studies.

The District has not taken steps to address the *Cost Benefit and Value Engineering Analyses* recommendation (Moss Adams 2017 and 2018 Report—Objective No. 10). Consistent with the prior year, formalized policies and procedures were not available as of June 30, 2019 and specific sections relating to value engineering or cost benefit analysis were not identified within Draft Bond Program Management Plan (BPMP) table of contents.

We assessed the District's processes to determine whether the District's specified requirements for projects, products, materials, and systems could be obtained at a lower price or for a better value, specifically when weighing cost, time, and function. We reviewed draft procedural documents as well as documentation to support cost benefit and value engineering analyses. The following is our assessment of draft procedural documents:

Cost Benefit Analysis

Based on the prior year's audit, in the May 4, 2017 version of the Material and Product Standards, items that are not agreed to via the Board-approved sole source material and product standards resolution (Resolution No. 69-1617) are subject to substitution, provided that the architect or consultant provides proof that alternative items are approved by the District in advance of being incorporated into the design. As part of this process, the architect or consultant must include a cost benefit analysis. However, no guidelines for the cost benefit analysis were outlined by the District's policies and procedures.

Value Engineering

During the current fiscal year, the design-build agreement for the Richmond High School critical needs construction, executed December 18, 2018, included contract terms regarding value engineering analysis. The contract outlines the expectations of the design-build contractor in regard to documentation available to the District. However, reporting/approval requirements were not present in the contract, and formal policies and procedures were not available to define District personnel roles and responsibilities surrounding management and implementation of recommendations from the reviews.

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Recommendation: As a best practice, the District should ensure formal, defined, and documented policies and procedures as well as roles and responsibilities are in place for cost benefit analysis and value engineering for its projects, including when to utilize these tools, who is responsible for each activity, and procedures for final approval (see Recommendation No. 22a for more detail). The District's current methodology of when to utilize these tools on projects is unclear; however, value engineering and cost benefit analyses can be utilized as a tool on any project. Establishing set criteria for when cost benefit analysis and value engineering studies will be applied, what documentation is required, and the required approval authority limitations will provide a more structured environment to apply these cost saving measures to align cost, useful life, and function with project and District needs.

SAVE International® specifies that the following six phases be conducted to analyze cost and value:

1. *Information Phase:* Review and define the current conditions of the project and identify the goal of the value engineering study and cost benefit analysis.
2. *Function Analysis Phase:* Review and analyze the project to determine what needs improvement, elimination, or creation to meet the project's goals.
3. *Creative Phase:* Generate ideas on all the possible ways to accomplish the requirements, with an emphasis on cost and functional needs.
4. *Evaluation Phase:* Develop and execute an evaluation to select those ideas that offer the potential for value improvement while delivering the project's function(s) and considering performance requirements and resource limits.
5. *Development Phase:* Develop the selected ideas into alternatives with sufficient documentation to allow decision makers to determine if the alternative should be implemented.
6. *Presentation Phase:* Prepare a presentation and/or report to key stakeholders that convey the adequacy of the alternative(s) and the associated value improvement.

Specific areas of focus and attention that should be considered when conducting these types of analyses have been incorporated in Appendix B of this report.

OBJECTIVE NO. 11 – MAINTENANCE OF DISTRICT ASSETS FUNDED BY LOCAL BOND AND WARRANTY CONDITIONS COMPLIANCE

Observation No. 11: The District did not provide documentation to evidence assets funded by the Bond Program were compliant with warranty condition requirements and District requirements.

The District has not taken steps to address the *Maintenance of District Assets Funded by Local Bond and Warranty Conditions Compliance* recommendation provided in the prior years' reports (Moss Adams 2017 and 2018 reports—Objective No. 11). Consistent with prior years, no documentation or policies and procedures surrounding warranty conditions compliance was provided for our audit period. We assessed the District's practices for maintenance of assets incorporated into school site construction and reviewed the accuracy and completion of maintenance schedules to warrantied assets available. A maintenance log was provided that documented annual review of various district safety equipment and assets performed between July 1, 2018 and January 31, 2019. The log did not have warranty condition compliance requirement considerations and it is unclear whether the log was complete and accurate.

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As background from the prior year's audit, the District utilized SchoolDude, a maintenance and work order management system, as a scheduling and reporting tool for facilities throughout the District. Based on inquiry, there was limited, if any, interaction between maintenance records contained within SchoolDude and the warranty conditions.

Additionally, the District specified that, as construction projects are completed, training is conducted by contractors with the District's maintenance team on the products, systems, and equipment for each facility and the contractor provides all warranties as well as operation and maintenance manuals to the District to perform sufficient preventative maintenance. The maintenance performed at the District is scheduled in SchoolDude and conducted accordingly. Further, during the current fiscal year, the District provided various inspection reports for facilities and safety equipment. However, absent a formal system, or documentation of warranty information, or equivalent, it is unclear whether or not the District has sufficient documentation showing compliance with the warranty in case a product or system that is under warranty should fail.

Recommendation: As a best practice, the District should ensure compliance with all warranty conditions to sustain a level of protection against breach of warranty and proper maintenance of District facilities in accordance with warranty conditions and District requirements. A consolidated summary project close-out report with warranty and preventive maintenance log details, including major assets, applicable items under warranty, dates of installation, required periodic maintenance, and actual maintenance conducted, should be kept for all school sites and reported to stakeholders on a regular basis. Warranty information is required as part of the construction close-out process; therefore, it is recommended that an owner warranty log be created by the Facility Planning and Construction department and provided to the maintenance team for proper follow-up.

OBJECTIVE NO. 12 – IMPLEMENTATION OF SCHEDULE QUALITY, SCOPE, AND PERFORMANCE MANAGEMENT CONTROLS

Observation No. 12: See the specific areas of review for improvement opportunities.

We reviewed Bond Program goals and objectives to assess how well they were communicated and whether they are being implemented and applied by District and contractor personnel. Overall, the District's Master Plan (approved by the Board on June 15, 2016) has provided an excellent resource to facilitate the Bond Program. It provides clear goals and objectives and was communicated to a wide audience to educate stakeholders. However, prior to 2016, there was no established Master Plan for Bond funds spent. See the following specific areas of review for control-related issues for this objective:

- Objective No. 2 – District and Professional Services Staffing Plan for the Bond Program
- Objective No. 6 – Bond Program Master Planning and Reporting
- Objective No. 10 – Cost Benefit and Value Engineering Analysis
- Objective No. 15 – Project Close-Out Controls
- Objective No. 22 – Transparency of Bond Program

Recommendation: See individual recommendations for each objective identified.

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OBJECTIVE NO. 13 – CHANGE ORDER MANAGEMENT AND CONTROLS APPLICATION

Observation No. 13a: WCCUSD did not have formal change order policies and procedures.

The District has taken steps to address the *Change Order Management and Controls Application* recommendation (Moss Adams 2018 Report—Observation No. 13a). During the current fiscal year, the District made progress on drafting the BPMP; however, formalized policies and procedures were not available as of June 30, 2019. The proposed BPMP, dated July 24, 2019, was presented to the Facilities Subcommittee and made available for review. Per the draft table of contents, Section II of the BPMP will include project management policies and procedures, including Part B. Construction Management and Quality Assurance, specifically addressing change directives and change management.

Recommendation: The District should continue efforts to formalize change order policies and procedures. Formal written policies and procedures, including defined approval authority for change orders, should be created and added to a comprehensive Bond Program policy and procedure manual to ensure appropriate review and approval controls are in place before vendor payment release (see Recommendation No. 22a for more detail).

Observation No. 13b: Adequate change order reporting to ensure end users understand change order impact and assigned responsibility was not available.

The District has not taken steps to address the *Change Order Management and Controls Application* recommendation (Moss Adams 2018 Report—Observation No. 13b). Upon request for FY 19 change order reporting, no documentation was provided. The District was able to provide specific examples of Board-approved change order amounts; however, summary and detail reporting for change orders, including information such as itemized change amount, percentages, descriptions, change responsibility, date of approval, subtotals, and totals, were not available. Absent further information, change order reporting is not in line with best practices and lacks information to adequately report to key stakeholders.

Recommendation: As a best practice, District change order reporting should include accurate information, such as itemized change amount, percentages, descriptions, change responsibility (e.g., owner-initiated, scope changes, design errors, contract errors, and unforeseen conditions), date of approval, subtotals, and totals for easy end user reference. Summary and detailed change reporting is necessary to understand change order cause, responsibility, pricing, and compliance as well as to identify potential duplicated work scopes and/or redundancies caused by unclear scope objectives and/or expectations within the Master Plan.

Observation No. 13c: Several professional service contracts had change orders (in excess of 10%) compared to the original contract amounts.

The District has not taken steps to address the *Project Close-Out Controls* recommendations from prior years' reports (Moss Adams 2017 Report—Objective No. 5 and Moss Adams 2018 Report—Objective No. 13c). The District amended the following four professional service agreements by amounts in excess of original contract value:

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Project Site	Scope	Vendor	Contract Executed Date	Original Contract Value	Total Amends Through FY18	Amended Contract Value	Percent increase from OG Contract
District Wide	Technology Equipment and/or Services	CONVERGE ONE INC	4/19/2019	$1,481,862	$236,390	$1,718,253	15.95%
District Wide	Primavera Design and Construction Controls System Services	DDLN.INC	3/31/2016	$218,440	$918,696	$1,137,136	420.57%
Crespi Middle School	Architects for Gymnasium Seismic Retrofit Project	HMC ARCHITECTS	2/2/2017	$257,500	$77,553	$335,053	30.12%
District Wide	Construction Management Services	ROEBBELEN CONSTRUCTION MANAGEMENT SERVICES	7/23/2014	$2,743,720	$678,012	$3,421,732	24.71%

Although this practice is compliant with Public Contracting Code (PCC), processes and procedures can be improved upon to evidence of a fair, competitive selection process and pricing.

Recommendation: As a best practice, competitive bidding and procurement practices should include a full evaluation of bidders and the total scope of work on a comparative basis to ensure competitive pricing for Bond program objectives. Additionally, while changes are not uncommon for professional service agreements and the change order work appeared compliant with District policies and state regulations, Management's rationale for significant sole source change order adjustments instead of a new contract should be well documented. Absent this information and documentation, the District may pay excessive costs for change order work.

OBJECTIVE NO. 14 – CONTRACTOR BILLING COMPLIANCE CONTROLS

Observation No. 14: The District did not have defined approval authority for vendor payment processing within the Bond Program policies and procedures manual to ensure appropriate review and controls.

The District has taken steps to address the *Contractor Billing Compliance Controls* recommendation (Moss Adams 2018 Report—Objective No. 14). During the current fiscal year, the District made progress on drafting the BPMP; however, formalized policies and procedures were

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not available as of June 30, 2019. The District provided a draft table of contents for the proposed BPMP, dated July 24, 2019, which was presented to the Facilities Subcommittee and made available for review. Per the draft table of contents, Section II of the BPMP will include project management policies and procedures, including Part B Construction Management and Quality Assurance, specifically addressing contractor payments. Additionally, Section IV of the BPMP will include fiscal policies and procedures, specifically addressing payment processing (Part C). We analyzed processes to review and approve contract charges to prevent overcharges and to understand the workflow and cost control processes implemented by the District. We reviewed invoices to determine allowability of charges according to Bond requirements, work performed, and adequacy of cost support provided, including lien releases. The invoice and payment application approval forms provided by the District included step-by-step tasks to be performed by the District to verify invoice compliance and readiness for processing and payment. However, authority limits, defined roles and responsibilities, and formal policies and procedures were not available to define appropriate procedures. For example, payment approval forms were available for all samples and were approved by the Principal Accountant or the Fiscal Coordinator on behalf of the Fiscal department. However, it is unclear whether these personnel have the authority limits to approve these expenditures. Additionally, one sampled expenditure lacked approval sign-off on the payment approval form from the Bonds and Finance department (Vendor: Lathrop Construction Associates Inc; Invoice No. 31; Amount: $2,990,143.48); however, electronic approval reporting from the Principal Accountant was available within the Munis System. Absent defined approval authority, it is unclear whether the vendor payment approval process is appropriate and consistent with District expectations.

Recommendation: Formal written policies and procedures, including defined approval authority for vendor payment processing, should be created and added to a comprehensive Bond Program Policy and Procedure manual to ensure appropriate review and approval controls are in place before vendor payment release (see Recommendation No. 22a for more detail).

OBJECTIVE NO. 15 – PROJECT CLOSE-OUT CONTROLS

Observation No. 15: WCCUSD policies and procedures surrounding project close-out controls should be formalized and Board-approved.

The District has not taken steps to address the *Project Close-Out Controls* recommendations (Moss Adams 2017 and 2018 Reports—Objective No. 15). Through June 30, 2019, no documentation evidencing a consolidated close-out log for all projects in the close-out phase had been maintained, completed, approved, or included in draft policies and procedures. Per the District, the Chavez Critical Needs Project is the only project pre-closed in FY 19. The District has draft Bond Program Close Out Procedures, consistent with contract requirements, that includes sections such as Punch Lists, Project Completion Conference, Notice of Completion, Final Application and Certificate for Payment, Final Payment for the Architect, and Final Payment for the Construction Manager. Upon request, no close-out documentation or checklist was provided for this project. Further, draft policies and procedures do not establish District approval requirements to support an adequate and successful project close out. Additionally, no specific section related to close-out documentation was identified within the draft BPMP table of contents.

Recommendation: The District should compile a consolidated project-close out checklist to ensure and report on turnover of documentation by contractors and compile all critical tasks prior to release of final payment. Bond Program policy and procedure should update associated policies

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and procedures to reflect current procedures to ensure appropriateness (see Recommendation No. 22a for more detail).

OBJECTIVE NO. 16 – POST-FINANCING REVIEW

Observation No. 16: WCCUSD policies and procedures did not include pricing goals and requirements for future Bond Issuances.

The District has not taken steps to address the *Post-Financing Review* recommendation (Moss Adams 2017 and 2018 reports—Objective No. 16). Consistent with the prior year, no formal or draft policies and procedures updates were available as of June 30, 2019. Additionally, no specific sections were identified within the draft Bond's PMP table of contents for post-financing review. We evaluated post-financing reviews completed by the District and compared to established policy and procedures. In the prior fiscal year, on June 13, 2018, the District's financial advisor, KNN Public Finance, presented a *Summary of 2018 General Obligation Bonds*. Material covered included transaction overview, pricing highlights, pricing comparison and interest rate benchmarking, Bond ratings, etc. No new information regarding pricing goals or financing review was provided for FY 19. Additionally, the District did not update policies and procedures to include Bond pricing goals or requirements.

Recommendation: As a best practice, the District should have established pricing goals and requirements included within their policies and procedures (see Recommendation No. 22a for more detail).

OBJECTIVE NO. 17 – REFUNDING OF OUTSTANDING BONDS (NO EXCEPTION)

17 Upon request, the District noted no instance of refunding, or any future plans of refinancing during FY 19. The District has Board Policy 7214.3, adopted on April 24, 2013, which identifies the purpose of refunding/restructuring and the objectives of providing net present value debt service savings, providing assistance with tax rate management, and/or adjusting the debt service structure.

No exception taken.

OBJECTIVE NO. 18 – ARBITRAGE AND INVESTMENTS (NO EXCEPTION)

18 Official Bond language and legal limitations regarding the issuance of the Bond were analyzed including the terms of voter approved measures regarding investments and arbitrage regulations. Funds were invested within the Contra Costa County Investment Pool at the discretion of the Contra Costa County Treasurer-Tax Collector Investment Officers, and the District is not part of that decision-making process. Per Education Code Section 41001, the District is required to deposit all receipts and collections of monies (including Bond proceeds) with the County Treasurer. The Contra Costa County's Quarterly Investment Report through June 30, 2019, provided a report detailing the investment allocations. The investment categories include the following: U.S. Treasuries (0.48%), U.S. Agencies (home

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loan banks, credit banks, mortgage corporations, municipal bonds) (13.88%), Supranationals (9.38%), Money Market Instruments (48.80%), Corporate Notes (10.56%), Local Agency Investment Fund (6.52%), Cash (3.44%), and other (3.96%).

No exception taken.

OBJECTIVE NO. 19 – TIMELINESS OF PAYMENT

Observation No 19: There were two instances where payment processing took longer than 30 days and was not supported by a payment application or invoice rejection letter justifying the delay.

The District has taken steps to address the *Timeliness of Payments* recommendation provided in the prior years' reports (Moss Adams 2017 and 2018 reports—Objective No. 19). Two instances of payments processed in excess of 30 days of the received date were identified as of June 30, 2019. In the prior year's audit, we noted seven instances where payment processing took longer than 30 days. We reviewed sampled invoices and payment applications for compliance with the District's 30-day payment process. The District has a step-by-step payment process, included within the unofficial policies and procedures, that aims at providing payment to contractors who have been compliant with billing requirements within 30 days of the District's receipt of invoices and payment applications. The following two invoices warrant (payment) date was greater than 30 days from the date the invoice was noted as received per the payment approval form:

Vendor No.	Vendor Name	Invoice Number	Invoice Received Date	Amount	Check Date	Days
45785	LATHROP CONSTRUCTION ASSOCIATES INC	1000003023-00003	4/5/2019	$127,920	5/7/19	32
48746	ROEBBELEN CONSTRUCTION MANAGEMENT SERVICES	33	3/15/2019	$84,140	4/23/19	39

Recommendation: The District's Facility Planning and Construction department should continue to ensure that each invoice is processed for payment in a timely manner. For any instances where payment has been delayed due to contractor inaccuracies within invoices/payment applications, disagreements between work billed and performed, or other discrepancies, the District should provide rejection letters to contractors detailing why payment is being delayed. This document should be maintained within files or attached to the invoice/payment application.

OBJECTIVE NO. 20 – LOCAL PARTICIPATION REQUIREMENTS

Observation No. 20: The District no longer tracks local participation and instead relies on construction firms to comply with these requirements.

The District has not taken steps to address the *Local Participation Requirements* recommendation provided in the prior years' reports (Moss Adams 2017 and 2018 reports—Objective No. 20). Consistent with prior years, no update to the Board's policy or draft procedural documents defining

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the District's role in achieving local participation goals was provided. We reviewed District and Board policies to determine whether there were any local or socioeconomic participation goals or requirements for Bond Program projects. The District had previously contracted Davillier-Sloan, Inc. to provide monitoring and reporting services for local participation based on the information gathered from the contractor's certified payroll reports. Based on inquiry, the District has continued to defer management and measurement of local participation goals to the construction firms responsible for the collection and production of all certified payroll reports. The District provided *Local Hire by Contractor* reporting for one construction project, Wilson Elementary, completed by the Design-Build contractor dated February 10, 2020. However, complete documentation regarding compliance of good faith efforts to achieve District-wide local participation goals was not available. Upon request, no update on District goals or Board Policies was made available for FY 19.

Recommendation: The District should define its position and role in achieving local participation goals and Board Policies should be updated accordingly (see Recommendation No. 22a for more detail).

OBJECTIVE NO. 21 – CBOC COMPLIANCE

Observation No. 21: The Draft Board Policy surrounding the role and operations of the Citizens' Bond Oversight Committee (CBOC) was not formalized.

We assessed the CBOC's compliance with the Board Policy, CBOC bylaws, and related Education Code sections. On March 14, 2019, the CBOC approved proposed amendments to the Board Policy 7214.2 regarding the role and operation of the CBOC. Board Policy 7214.2, first adopted in 2008, was to set forth the establishment, operating, and funding guidelines for the CBOC. However, through June 30, 2019 the Draft Board Policy was not approved by the District. We noted no exception on the CBOC's compliance with law, the Committee's bylaws, or related Education Code sections.

Recommendation: The District should formalize the amendments to Board Policy 7214.2 to establish roles and operations of the CBOC. The District should ensure all revisions are compliant with the Education Code and Proposition 39. Additionally, the District should evaluate the reasonableness and appropriateness of the policy to meet the needs of all key stakeholders.

OBJECTIVE NO. 22 – TRANSPARENCY OF BOND PROGRAM

Observation No. 22a: Bond Program policies and procedures were not formalized and approved by the Board.

The District has taken steps to address *Transparency of Bond Program* recommendation (Moss Adams 2017 and 2018 Report Objective No. 22). During the current fiscal year, the District made significant progress on drafting the Program Management Plan, as demonstrated on the draft BPMP; however, formalized policies and procedures were not available through June 30, 2019.

Although no formalized, adopted policies and procedures were available, the District was able to show progress on the draft BPMP, including draft table of contents and drafted procedural documents for particular processes for the Bond Program. Per the District website, the District has been providing monthly updates of the progress of the BPMP to the CBOC and Facilities

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Committee and allowing periods for open comment to ensure all key stakeholders' input is considered for the final document.

Recommendation: As a best practice, the District should continue to consolidate all Bond Program policies, procedures, and resolutions into one document to ensure effective controls and communication of the policies and procedures and obtain Board approval. This manual should highlight all functional areas related to Bond Program activities, such as, but not limited to, staffing, procurement, financial controls, document control, budgeting practices, master planning, scheduling, invoice/payment application review and processing, change order review and processing, and claims avoidance and management. The GFOA recommends, within their article "Documenting Accounting Policies and Procedures," that the documentation of accounting policies and procedures should be evaluated annually and updated periodically, no less than once every three years. Any changes in policies and procedures should be updated in the documentation promptly as they occur and a specific employee should be assigned the duty of overseeing this process. The resulting documentation can also serve as a useful training tool for staff.

Observation No. 22b: Based on SDTEF best practice guidance, Bond Program transparency can be improved through readily available information on the CBOC website.

The District has not taken steps to address *Transparency of Bond Program* recommendation (Moss Adams 2017 and 2018 reports—Objective No. 22). Consistent with the prior year, the CBOC website lacked readily available benchmark information.

We reviewed the District's means to reach Bond Program stakeholders with useful and meaningful communications. We also assessed the communication channels made available to stakeholders to voice concerns, influence projects, etc., to the District. We evaluated the overall transparency of the Bond Program including the CBOC's website, Bond Program progress reports, and the availability and access to information regarding Bond expenditures against benchmark criteria to be included on Independent Citizens Oversight Committee (ICOC) websites, established by the SDTEF for School Bond Transparency.

The CBOC website included information such as meeting minutes (see Observation No. 22c for additional information on posted meeting minutes), member vacancies, and various Bond Program reports. However, consistent with the prior years, the following benchmark items were not easily identified on the CBOC website:

- *Committee Bylaws* – The CBOC bylaws were not available or easily identified on the CBOC website.
- *Project Lists* – A list of all projects currently being funded by Bond amounts was not available or easily identified on the CBOC website as of June 30, 2019.
- *Project Descriptions* – A brief written description of currently funded projects was not available or easily identified on the CBOC website as of June 30, 2019.
- *Project Progress* – The current status and plan of action for each currently funded project was not available or easily identified on the CBOC website as of June 30, 2019.
- *Number of Vacancies* – SDTEF recommends having no vacancies when possible.

See Appendix C for a comprehensive list of SDTEF benchmark website criteria for School Bond Transparency.

Recommendation: The District should continue efforts to follow best practices, as specified by SDTEF, to support demonstration of accountability and transparency to all stakeholders.

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Per the SDTEF *School Bond Transparency Summary Report*, continuing improvement recommendations for ICOC websites are as follows:

- Update all information on the ICOC website on a regular basis, including posting up-to-date agendas, minutes, financial and performance audits, and annual reports. Access to up-to-date information is vital to transparency. Districts should frequently update all website materials to reflect the most accurate information. Audits and financial reports should be available in a timelier fashion and should take no longer than a few months to prepare. Similarly, project status updates should be regularly provided—including budget updates and construction progress with expected timelines for completion.
- Adjust ICOC website organization to make it easy to navigate to find specific information. Simply including all of the recommended information, such as financial audits and meeting minutes, does not guarantee transparency. Instead, an ideal ICOC website would organize these files by type and date in separate links, so that any interested party could easily find available information. All files are important, but it is often not easy to differentiate between them, especially when uploaded with a nondescript file name. Grossmont-Cuyamaca Community College District, Cajon Valley Union School District, and San Diego Community College District work as good models for how to organize the ICOC website and can serve as a starting point for other districts. These districts stand out for having websites with a user-friendly interface in which all information is categorized and presented separately for better navigation.

Additionally, as of June 30, 2019, the Bond Oversight Committee had vacancies. As a best practice, the District should evaluate communications options (i.e., appropriate communication channels) to ensure no vacancies within the CBOC consistent with the SDCTA guidance.

Observation No. 22c: The District conducted periodic public outreach for the Bond Program, but did not have an approved formal community outreach and communication plan.

We assessed the effectiveness of the public outreach and communication plan addressing external and internal communications. We reviewed the District's activities and methods of communication related to the identification of stakeholders as well as their concerns, influence on the project, and information expectations. We reviewed the District's means of community outreach and communication to interested parties (e.g., community stakeholders, community members, local entities, etc.) compared to good practices at other clients. We assessed the community outreach and communication policies and procedures, links to the various methods of communication utilized during the project, and any additional supporting documentation deemed necessary to demonstrate the outreach and communication before and during construction.

Based on documentation provided, we observed that the District's primary means of communication with the community was the District website, Facebook page, area mailings, and neighborhood meetings. Based on inquiry, communication and community outreach occurred on an as needed basis, as events occurred, or as an issue arose.

Recommendation: As a best practice, the District should develop a communications strategy and plan for projects for key and public stakeholders. WCCUSD should ensure that there is a clear and consistent message that delivers accurate information on the cost of the project, duration, impact, and benefit. Messaging should be developed with input from various groups within the organization (management, finance, engineering, operations, etc.) to ensure that information is complete and accurate. WCCUSD should review current methods of communication and verify that communications are organized, consistent, timely, and reach the appropriate audience. WCCUSD should periodically review its communication and outreach plans to determine their effectiveness and make adjustments accordingly for ongoing and future projects.

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IV. REPORTING VIEWS OF RESPONSIBLE OFFICIALS

Below is a schedule of the audit observations and management's responses for 28 open exceptions and improvement opportunities noted as a result of the performance audits completed for fiscal years ended June 30, 2017, June 30, 2018, and June 30, 2019. Five recommendations are new for fiscal year 2019, and 25 were reported in prior years. Of the 25 open exception and improvement opportunities reported in prior years, the District has taken steps for 14 recommendations, the District had not taken steps for nine, the District closed two. Management responses from the District Facility staff are reported below for each recommendation.

FISCAL YEAR	OBJECTIVE NO.	OBJECTIVE TITLE	OBSERVATION THROUGH JUNE 30, 2019	AUDITOR'S RECOMMENDATION THROUGH JUNE 30, 2019	MANAGEMENT RESPONSE PROVIDED ON FEBRUARY 29, 2020	STATUS OF RESOLUTION THROUGH JUNE 30, 2019	PLANNED RESOLUTION DATE
2017	Conduct a Performance Audit	Conduct a Performance Audit	School Facility Consultants charged cost to the Bond Program that was not expressly allowable per the Bond language.	The District should consult with its legal counsel to determine if costs incurred for School Facility Consultants are allowable under the terms of the Bond measure language. Results of this consultation should be reported to the appropriate personnel (i.e., relevant District management, the Board, and CBOC) to ensure transparency and remediation take place, as necessary.	After the closing date of the audit period, the District refunded the Bond Fund $50,208.50 in February 2020 for the project-specific State Facility Program reporting services charges from 2017.	**Open** – The District has taken steps to address the School Facilities Consultants recommendation from prior fiscal years. Per inquiry and journal entry detail provided by the District, The District plans to refund the Bond Program for School Facilities Consultant expenditures during FY 2020.	February 2020
2017–2019	Conduct a Performance Audit 1 (CAPA 1)	Conduct a Performance Audit	The District needs to provide adequate documentation to support staff charge allocation to the Bond Program.	The District should continue efforts to implement the processes and controls needed to provide supporting documentation that validates the applicability and accuracy of labor charged to the Bond Program consistent with Opinion 04-110. Specifically, a timekeeping system, or equivalent tracking system, should be implemented so that all labor costs incurred are identifiable, compliant, and have a beneficial relationship to the Bond Program. Additionally, the District should evaluate labor amounts charged to the Bond Program to ensure appropriateness and compliance with Opinion 04-110. Results of this evaluation should be reported to District management, the Board, and CBOC to ensure transparency and remediation takes place, as necessary.	The District continues to perform periodic time studies to validate FTE allocations and make adjustments accordingly. Effective July 1st, 2019, there was a reduction of bond-funded FTE. During the current fiscal year, the staff made FTE allocation adjustments to align with work performed.	**Open** – The District has taken steps to address the Staff Allocation recommendation provided in the prior year's report.	Ongoing Implementation
2017–2019	1	District and Professional Services Staffing Plan for the Bond Program	WCCUSD should have well-defined policies and procedures for in-house or consultant staffing for the Bond Program.	As a best practice, appropriate WCCUSD management should approve an annual staffing plan, including key metrics such as positions staffed, number of personnel, number of planned projects, and dollar values of planned projects, to help determine the organizational structure's alignment with the	The District develops an annual staffing plan to ensure that staffing resources are appropriate and align with the needs of the Bond Program. The staffing plan does not project the responsibilities of the Associate Superintendent of	**Open** – The District has taken steps to address the District and Professional Services Staffing Plan for the Bond Program in FY 2018. However, established formal and reviewable policies	July 2020

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FISCAL YEAR	OBJECTIVE NO.	OBJECTIVE TITLE	OBSERVATION THROUGH JUNE 30, 2019	AUDITOR'S RECOMMENDATION THROUGH JUNE 30, 2019	MANAGEMENT RESPONSE PROVIDED ON FEBRUARY 29, 2020	STATUS OF RESOLUTION THROUGH JUNE 30, 2019	PLANNED RESOLUTION DATE
				Bond Program's needs. This staffing plan should be reported to key stakeholders on a periodic basis. We recommend that the staffing plan policies and procedures are established to be assessed at least annually to determine if the needs for the current and upcoming fiscal years are being met.	Business Services & Secretary, Director of Audit, Internal Auditor, and substitute costs. The actual cost for FY 19, as compared to the staffing plan FTE, accounts for the noted variance.	and procedures were not available as of June 30, 2019.	
2019	2	Design and Construction Schedules Cash Flow Analysis	The District was unable to support or validate amounts documented within the sampled cash flow report titled Bond Financial Status, Cash Projection FY19 Preliminary Closing.	The District should continue producing cash flow reports that include key detail as noted in the detailed observation for Objective 2. However, the District should implement controls to consistently and accurately report total expected revenues and expenses. This will enable the District to ensure accurate reporting and monitoring of Bond projected net position. Reconciled District cash balances, revenues, committed costs, and budget balances, both at the detailed and summary level, should be readily available and consistent on capital program reporting to District management and key stakeholders. Additionally, formal written policies and procedures, including defined responsibilities and approval authority for internal and public reporting, should be created and added to a comprehensive Bond Program manual to ensure appropriate review and approval controls are in place for both internal and public reporting procedures (see Recommendation No. 22a for more detail).	The District does provide consistent and accurate financial information. Recently, the District has developed a suite of financial reports in collaboration with the CBOC that include cash flow reporting. The Bond Program Management Plan details the frequency, format, and reporting procedures.	**Open**	February 2020
2017–2019	2017 and 2018: 3 2019: 3a	Design and Construction Budget Management	The District should have established policies and procedures for design and construction budget establishment and management for the Bond Program.	The District should continue efforts to develop and implement policies and procedures for budget establishment and management activities for the Bond Program (see Recommendation No. 22a for more detail). Details on defined roles and responsibilities will help provide transparency surrounding how budgets are established and managed. Furthermore, as a best practice, project reporting with key project information, including forecast amounts, should be consistently reported to WCCUSD management and key	The Bond Program Management Plan details the implementation of budget management procedures in MUNIS and Colbi. The District provides reconciled reporting from MUNIS and Colbi that demonstrate monthly reconciliation. Also, the Project Team prepares a monthly Project Status Report that is reviewed by the Fiscal Approver for accuracy and then presented at the	**Open** – The District has taken steps to address the *Design and Construction Budget Management* recommendation provided in the prior years' reports. However, established formal and reviewable policies and procedures were not available as of June 30, 2019.	Spring 2020

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FISCAL YEAR	OBJECTIVE NO.	OBJECTIVE TITLE	OBSERVATION THROUGH JUNE 30, 2019	AUDITOR'S RECOMMENDATION THROUGH JUNE 30, 2019	MANAGEMENT RESPONSE PROVIDED ON FEBRUARY 29, 2020	STATUS OF RESOLUTION THROUGH JUNE 30, 2019	PLANNED RESOLUTION DATE
				stakeholders. Any forecasted overruns should be addressed with detailed plans to secure additional sources of funding and identify alternative options to reduce projected costs while still meeting the District's objectives and needs. Muni and Primavera project amounts should be reconciled, reviewed, and approved by WCCUSD project management, WCCUSD accounting, and the Construction Manager to ensure completeness and accuracy.	Facilities Committee and CBOC meetings.		
2019	3b	Design and Construction Budget Management	The District was unable to support or validate the reported amounts within the Bond Program Spending to Date by Site, Data as of June 30, 2019 and FY Preliminary Closing (Report No. 2).	The District should continue producing project-level expenditure reporting, including the key details noted in the detailed observation for Objective 3b. However, the District should implement controls to consistently and accurately report total Bond expenditures. This will enable the District to accurately monitor and report Bond expenditures in order to 1) help prevent non-compliant and excessive charges and 2) better control and manage project costs. Reconciled Bond expenditures (both at the detailed and summary level) should be readily available and consistently detail capital program reporting to District management and key stakeholders. Any discrepancies or reconciling amounts should be reviewed and addressed in a timely manner by appropriate parties to ensure accurate reporting. Regular reconciliation exercises should be conducted to ensure both project management and accounting records are complete and accurate. Policies and procedures should be updated accordingly to ensure roles and responsibilities are clearly defined and adequate controls are in place to ensure completeness and accuracy or reported amounts. Additionally, formal written policies and procedures, including defined responsibilities and approval authority for internal and public reporting, should be created and added to a comprehensive Bond Program manual to	The District is currently reconciling every month and producing project level expenditure reporting. The Bond Program Management Plan details the reconciliation and reporting procedures.	**Open**	February 2020

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FISCAL YEAR	OBJECTIVE NO.	OBJECTIVE TITLE	OBSERVATION THROUGH JUNE 30, 2019	AUDITOR'S RECOMMENDATION THROUGH JUNE 30, 2019	MANAGEMENT RESPONSE PROVIDED ON FEBRUARY 29, 2020	STATUS OF RESOLUTION THROUGH JUNE 30, 2019	PLANNED RESOLUTION DATE
				ensure appropriate review and approval controls are in place for both internal and public reporting procedures (see Recommendation No. 22a for more detail).			
2017–2019	2017: 4 2018 and 2019: 4a	Bidding and Procurement Procedures	The District did not have formalized, Board-approved written policies and procedures regarding bidding and procurement.	The District should continue efforts to develop and implement formal written policies and procedures including defined approval authority for bid and procurement to ensure appropriate review and approval controls are in place for procurement procedures (see Recommendation No. 22a for more detail).	The Bond Program Management Plan details the procedure for each type of procurement.	**Open** – The District has taken steps to address the *Bidding and Procurement Procedures* recommendation provided in the prior year's report (Moss Adams 2018 report—Observation No. 4a). During the current fiscal year, the District made progress on drafting the BPMP. However, Board-approved written policies and procedures regarding bidding and procurement were not available as of June 30 2019.	Spring 2020
2017 and 2018	2017: 4 2018: 4b	Bidding and Procurement Procedures	The District needs to provide evidence of a fair, competitive solicitation process for architectural and professional services for four vendors.	The District should ensure that adequate documentation as evidence of a competitive solicitation and procurement process is maintained to comply with District policies and procedures and/or PCC, CUPCCAA, and other laws and regulations.	The District currently has a procurement process in place that ensures a fair and competitive selection process and provided evidence for Fairmont ES. In regards to the contract for Korematsu MS, the District did not require a competitive process for these services because the services performed were of the type that could be best and most cost-effectively performed by the Project's Architect of Record. If the District would have attempted to engage the services of another entity, the additional costs and delay impacts to the Project would have been great. The Project Architect of Record, responsible for the DSA approved plans for the Project are the only entity that could have timely and cost-effectively performed these services.	**Closed** – No exceptions noted during the current fiscal year.	N/A

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FISCAL YEAR	OBJECTIVE NO.	OBJECTIVE TITLE	OBSERVATION THROUGH JUNE 30, 2019	AUDITOR'S RECOMMENDATION THROUGH JUNE 30, 2019	MANAGEMENT RESPONSE PROVIDED ON FEBRUARY 29, 2020	STATUS OF RESOLUTION THROUGH JUNE 30, 2019	PLANNED RESOLUTION DATE
					The contracts for Richmond High School and Valley View Elementary School were procured in 2010. The District provided evidence of the prequalification of Architectural firms and the Board approval documentation. Unfortunately, the proposals and process details from nine years ago were not readily found in the archive.		
2019	4b	Bidding and Procurement Procedures	We were unable to determine whether the District evaluated total price of the project consistent with the Education Code for the Richmond High School design build project.	The District should continue to work with legal to ensure evaluation and scoring of total price on design-build projects is consistent with Education Code. Additionally, the District should retain complete procurement and evaluation documentation to ensure vendor selection is consistent with RFP and Education Code requirements. Supporting documentation for appropriate vendor procurement should be readily available in a central location, either physically or electronically. A checklist or equivalent mechanism should be maintained with appropriate sign-offs on procurement requirements to validate compliance with policy and procedure requirements and adequate segregation of duties and controls. Additionally, as a best practice (as specified in Objective 5), the District should maintain a consolidated bid and procurement checklist and activity report that allows District senior management and key stakeholders to identify, prevent, or detect non-compliance with District policies and procedures, state laws, and regulations.	The District agrees with this recommendation. The Bond Program Management Plan details the Design-Build procurement process.	**Open**	Spring 2020
2017–2019	4c	Bidding and Procurement Procedures	The District was unable to provide evidence of complete competitive solicitation documentation for one construction vendor.	The District should comply with District procedures to ensure competitive pricing for the Bond Program. Supporting documentation for appropriate vendor procurement should be readily available in a central location, either physically or electronically. A checklist or equivalent mechanism should be maintained with appropriate sign-offs on procurement	The advertisement for the procurement in question took place in April 2016. The District has evidence of advertisement compliance with the Public Contract Code during FY 19. The Bond	**Open** – The District has taken steps to ensure advertisement solicitation documentation is maintained; however, a vendor procured in prior fiscal years had inadequate procurement documentation.	FY 19/20 (Timing estimated based on inquiry with District)

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FISCAL YEAR	OBJECTIVE NO.	OBJECTIVE TITLE	OBSERVATION THROUGH JUNE 30, 2019	AUDITOR'S RECOMMENDATION THROUGH JUNE 30, 2019	MANAGEMENT RESPONSE PROVIDED ON FEBRUARY 29, 2020	STATUS OF RESOLUTION THROUGH JUNE 30, 2019	PLANNED RESOLUTION DATE
				requirements to validate compliance with policy and procedure requirements and adequate segregation of duties and controls. Additionally, as a best practice (as specified in Objective 5), the District should maintain a consolidated bid and procurement checklist and activity report that allows District senior management and key stakeholders to identify, prevent, or detect non-compliance with District policies and procedures, state laws, and regulations.	Program Management Plan details the procedures.		
2018	4d	Bidding and Procurement Procedures	The District needs to evidence adequate Board approval for two vendor contracts/purchase orders	The District should ensure that adequate documentation as evidence of appropriate approval is maintained to comply with District policies and procedures and/or PCC, CUPCCAA, and other laws and regulations.	The payment to EBMUD is the cost charged by EBMUD to provide new water utility service at the PVHS project site. The payment to Oracle is the cost of licensing for Primavera. Both expenditures were Board approved pursuant to Board Policy 3300.	**Closed** – Board approvals were available for sampled vendors.	N/A
2017–2019	5	Procurement Fraud Prevention and Detection Controls	Policies, procedures, and monitoring controls to prevent and detect procurement fraud were not formalized.	Consistent with the GFOA, WCCUSD should implement policies and procedures to assist in identifying, preventing, and detecting procurement fraud (see Recommendation No. 22a for more detail). The policies should include reporting protocols, training requirements, and escalation procedures specific to procurement fraud. The resulting documentation can also serve as a useful training tool for staff. As a best practice, the WCCUSD should maintain a consolidated bid and procurement activity report that will help WCCUSD senior management identify, prevent, or detect fraud and non-compliance with WCCUSD policies and procedures, state laws, and regulations. Supporting documentation for this consolidated report should be readily available in a central location, either physically or electronically. Additionally, per the GFOA, potential instances of fraud or abuse and questionable accounting practices have been brought to the attention of responsible parties by employees or citizens	Currently, all proposed commitments must complete department or Project Management, Fiscal, Engineering & Contract signature approvals, and then multiple electronic approvals in MUNIS. The Purchasing department must post all commitments before any financial authority is available for payment to the vendor. Resources for fraud prevention, detecting, and reporting information are available on the back of employee badges and the District website.	**Open** – The District has taken steps to address the *Procurement Fraud Prevention and Detection Control* recommendations provided in the prior years' reports. During the current fiscal year, the District made progress on drafting the BPMP; however, formal reviewable policies and procedures were not available as of June 30, 2019.	Spring 2020

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				who become aware of such practices. The GFOA provides the following recommendations: - Formally approve, widely distribute, and publicize an ethics policy that can serve as a practical basis for identifying potential instances of fraud or abuse and questionable accounting practices. - Establish practical mechanisms (e.g., a hotline) to permit the anonymous reporting of concerns about fraud or abuse and questionable accounting practices to the appropriate responsible parties. - Make internal auditors (or their equivalent) responsible for the mechanisms used to report instances of potential fraud or abuse and questionable accounting practices. Emphasize that they should take whatever steps are necessary to satisfy themselves that a given complaint is without merit before disposing of it. Further, they also should document the disposition of each complaint received so it can be reviewed by the Audit Committee. Have the appropriate party, as part of their evaluation of the government's internal control framework, examine the documentation of how complaints were handled to verify that the mechanisms for reporting instances of potential fraud, abuse, and/or questionable accounting or auditing practices are in place and working satisfactorily.			
2018–2019	6a	Bond Program Master Planning and Reporting	WCCUSD policies and procedures did not have formal master planning processes and procedures.	As a best practice, WCCUSD should continue its efforts to ensure defined and documented processes are in place for master planning, including when to utilize these procedures (e.g., thresholds), who is responsible for each activity, and procedures for final approval (see Recommendation No. 22a for more detail). Documentation requirements for any Master Plan changes from the original approved	The Bond Program Management Plan details the controls in place to document, approve, and update any revisions to the Specifications.	**Open** – The District has taken steps to address the *Bond Program Master Planning and Reporting* recommendation provided in the prior years' report. During the current fiscal year, the District made progress on drafting the BPMP; however, formal policies and procedure	Spring 2020

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				documents should include, but not be limited to, information surrounding the proposed design change, basis for design change, estimated design change revenue and cost impact, estimated schedule impact, and design change initiator and approver. Master Plan reporting should include a summary level Project Stages Report with dates of key milestones achieved, estimated dates of key milestones to be achieved, and appropriate and relevant narrative should be maintained and reported to key stakeholders on a regular basis. Deviations should be discussed with WCCUSD management and documented accordingly within monthly reporting. Responsibilities should be assigned and appropriateness of the policies and procedures should be evaluated on an ongoing basis.		surrounding master planning was not available and program reporting had select areas for improvement as of June 30, 2019.	
2018–2019	6b	Bond Program Master Planning and Reporting	Program reporting should include adequate details to allow key stakeholders to analyze the project forecast at the program and project level to actual committed contract values and the associated timing of revenues, expenditures, cash flow, and fund balances as recommended by the GFOA and the SDCTA.	Both the SDCTA and GFOA recommends that budget-to-actual comparisons of revenues, expenditures, cash flow, and fund balances be periodically reported. BOE-approved master plan budgets and current forecasts at the program and project level should be available with consideration of the amounts available. Change order reporting should include information such as itemized change amount, percentages, descriptions, change responsibility, date of approval, subtotals, and totals for easy end-user reference (see Recommendation No. 13b for further information). Detailed budget-level information for current Bond issuances allows the District to monitor budgetary performance against committed contract values and can serve as an early warning indicator for potential problems. This information provides decision makers time to consider actions that may be needed if major deviations in budget-to-actual results become evident. Both the SDCTA and GFOA comments that this information is essential input for demonstrating accountability and	The District has developed a suite of financial reports in collaboration with the CBOC that include cash flow reporting. The Bond Program Management Plan details the frequency, format, and reporting procedures.	**Open –** The District has not taken steps to address the *Bond Program Reporting* recommendation provided in the prior year's report.	Spring 2020

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FISCAL YEAR	OBJECTIVE NO.	OBJECTIVE TITLE	OBSERVATION THROUGH JUNE 30, 2019	AUDITOR'S RECOMMENDATION THROUGH JUNE 30, 2019	MANAGEMENT RESPONSE PROVIDED ON FEBRUARY 29, 2020	STATUS OF RESOLUTION THROUGH JUNE 30, 2019	PLANNED RESOLUTION DATE
				transparency. Additionally, cash flow reporting should include revenues, cash, and expenditures by timeframe to document that sufficient funding is available to meet financial requirements for Measure D and E. This documentation will also serve as a useful tool for District management and stakeholders to understand the timing of project schedules.			
2017–2019	8	Claim Avoidance and Control Procedures	District policies and procedures should identify roles and responsible or action to be taken to prevent or limit claim exposures.	The District should continue efforts to formalize policies and procedure identifying roles and responsibilities to be taken to prevent or limit claim exposures. As a best practice, formal written policies and procedures for proactive claims avoidance practices should be created and added to a comprehensive Bond Program policy and procedure manual (see Recommendation No. 22a for more detail).	The Bond Program Management Plan details the management of claim prevention and limitation of claim exposure throughout the life cycle of a Project.	**Open** – The District has taken steps to address the *Claims Avoidance and Control Procedures* recommendation provided in the prior years' reports. During the current fiscal year, the District made progress on drafting the BPMP; however, formal proactive claims avoidance policies and procedures were not available as of June 30, 2019.	Spring 2020
2018–2019	9	Materials Specifications	WCCUSD did not have formal policies and procedures surrounding how to make updates to the Material Specifications log.	The District should continue its efforts to formalize policies and procedures regarding how to update the Material Specifications log. WCCUSD should define how to make updates to the standards specifications document and update Bond Program policies and procedures accordingly (see Recommendation No. 22a for more detail). This policy should ensure that documentation exists, including the requestor and date of request, description of change, cost-benefit relationship for the change (see Recommendation No. 10 for further information), approver and date of approval, and a time-stamped updated specifications document. The cost-benefit analysis for significant specification changes should be approved by appropriate WCCUSD management. The Standard Specifications document should avoid including narrow scope requirements to prevent excessive pricing to WCCUSD.	The Bond Program Management Plan details the controls in place to document, approve, and update any revisions to the Specifications.	**Open** – The District has taken steps to address the *Materials Specifications* recommendation provided in the prior year's report. During the current fiscal year, the District made progress on drafting the BPMP; however, formal material specification policies and procedures were not available as of June 30, 2019.	Spring 2020

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2017–2019	10	Cost Benefit and Value Engineering Analyses	The District did not have approved policies and procedures for conducting cost benefit analysis and value engineering studies.	As a best practice, the District should ensure formal, defined, and documented policies and procedures as well as roles and responsibilities are in place for cost benefit analysis and value engineering for its projects, including when to utilize these tools, who is responsible for each activity, and procedures for final approval (see Recommendation No. 22a for more detail). The District's current methodology of when to utilize these tools on projects is unclear; however, value engineering and cost benefit analyses can be utilized as a tool on any project. Establishing set criteria for when cost benefit analysis and value engineering studies will be applied, what documentation is required, and the required approval authority limitations will provide a more structured environment to apply these cost saving measures to align cost, useful life, and function with project and District needs. SAVE International® specifies that the following six phases be conducted to analyze cost and value: 1. *Information Phase:* Review and define the current conditions of the project and identify the goal of the value engineering study and cost benefit analysis. 2. *Function Analysis Phase:* Review and analyze the project to determine what needs improvement, elimination, or creation to meet the project's goals. 3. *Creative Phase:* Generate ideas on all the possible ways to accomplish the requirements, with an emphasis on cost and functional needs. 4. *Evaluation Phase:* Develop and execute an evaluation to select those ideas that offer the potential for value improvement while delivering the project's function(s) and considering performance requirements and resource limits.	The Bond Program Management Plan details cost benefit analysis and value engineering management throughout the Project life cycle.	**Open** – The District has not taken steps to address the *Cost Benefit and Value Engineering Analyses* recommendation. Consistent with the prior year, formalized policies and procedures were not available as of June 30, 2019 and specific sections relating to value engineering or cost benefit analysis were not identified within draft BPMP table of contents.	Spring 2020

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				5. *Development Phase:* Develop the selected ideas into alternatives with sufficient documentation to allow decision makers to determine if the alternative should be implemented. 6. *Presentation Phase:* Prepare a presentation and/or report to key stakeholders that convey the adequacy of the alternative(s) and the associated value improvement. Specific areas of focus and attention that should be considered when conducting these types of analyses have been incorporated in Appendix B of this report.			
2017–2019	11	Maintenance of District Assets Funded by Local Bond and Warranty Conditions Compliance	The District did not provide documentation to evidence assets funded by the Bond Program were compliant with warranty condition requirements and District requirements.	As a best practice, the District should ensure compliance with all warranty conditions to sustain a level of protection against breach of warranty and proper maintenance of District facilities in accordance with warranty conditions and District requirements. A consolidated summary project close-out report with warranty and preventive maintenance log details, which includes major assets, applicable items under warranty, dates of installation, required periodic maintenance, and actual maintenance conducted should be kept for all school sites and reported to stakeholders on a regular basis. Warranty information is required as part of the construction close-out process; therefore, it is recommended that an owner warranty log be created by the Facility Planning and Construction Department and provided to the maintenance team for proper follow-up.	The Bond Program Management Plan details the Project closeout and turnover process to the Maintenance & Operations department.	**Open** – The District has not taken steps to address the *Maintenance of District Assets Funded by Local Bond and Warranty Conditions Compliance* recommendation provided in the prior years' reports.	Spring 2020
2018–2019	13a	Change Order Management and Controls Application	WCCUSD did not have formal change order policies and procedures.	The District should continue efforts to formalize change order policies and procedures. Formal written policies and procedures, including defined approval authority for change orders, should be created and added to a comprehensive Bond Program Policy and Procedure Manual to ensure appropriate	The Bond Program Management Plan section details the change order review and approval process	**Open** – The District has taken steps to address the *Change Order Management and Controls Application* recommendation provided in the prior year's report. During the current fiscal year, the District	Spring 2020

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				review and approval controls are in place before vendor payment release (see Recommendation No. 22a for more detail).		made progress on drafting the BPMP; however, formalized policies and procedures were not available as of June 30, 2019.	
2018–2019	13b	Change Order Management and Controls Application	Adequate change order reporting to ensure end users understand change order impact and assigned responsibility was not available.	As best practice, District change order reporting should include accurate information, such as itemized change amount, percentages, descriptions, change responsibility, date of approval, subtotals, and totals for easy end-user reference. Summary and detailed change reporting is necessary to understand change order cause, responsibility, pricing, and compliance as well as to identify potential duplicated work scopes and/or redundancies caused by unclear scope objectives and/or expectations within the Master Plan.	The Bond Program Management Plan details change order reporting, which includes the inclusion of the reason code in the Board precis.	**Open** – The District has not taken steps to address the *Change Order Management and Controls Application* recommendation provided in the prior year's report.	Spring 2020
2017–2019	2017: 5 2018 and 2019: 13c	Change Order Management and Controls Application	Several professional service contracts had significant change orders (in excess of 10%) compared to the original contract amounts.	As a best practice, competitive bidding and procurement practices should include a full evaluation of bidders and the total scope of work on a comparative basis to ensure competitive pricing for Bond Program objectives. Additionally, while changes are not uncommon for professional service agreements and the change order work appeared compliant with District policies and State regulations, Management's rationale for significant sole source change order adjustments instead of a new contract should be well documented. Absent this information and documentation, the District may pay excessive costs for change order work.	The Bond Program Management Plan details the change order and amendment process for professional and special services.	**Open** – The District has not taken steps to address the *Project Close-Out Controls* recommendation provided in the prior years' reports.	Spring 2020
2018–2019	14	Contractor Billing Compliance Controls	The District did not have defined approval authority for vendor payment processing within the Bond Program policies and procedures manual to	Formal written policies and procedures, including defined approval authority for vendor payment processing, should be created and added to a comprehensive Bond Program Policy and Procedure Manual to ensure appropriate review and approval controls are in	The District has a written approval process for invoices as well as an electronic approval process in MUNIS. The Bond Program Management Plan includes workflow and approval procedures for all types of invoices.	**Open** – The District has taken steps to address the *Contractor Billing Compliance Controls* recommendation provided in the prior year's report. During the current fiscal year, the District made progress on drafting the BPMP; however, formalized	Spring 2020

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			ensure appropriate review and controls.	place before vendor payment release (see Recommendation No. 22a for more detail).		policies and procedures were not available as of June 30, 2019.	
2017, 2018, and 2019	15	Project Close-Out Controls	WCCUSD policies and procedures surrounding project close-out controls should be formalized and Board-approved.	The District should compile a consolidated project-close out checklist to ensure and report on turnover of documentation by contractors and compile all critical tasks prior to release of final payment. Bond Program policy and procedure should update associated policies and procedures to reflect current procedures to ensure appropriateness (see Recommendation No. 22a for more detail).	The Bond Program Management Plan details the Project-specific closeout process.	**Open** – The District has not taken steps to address the Project Close-Out Controls recommendation provided in the prior year's report.	Spring 2020
2017–2019	16	Post-Financing Review	WCCUSD policies and procedures did not include pricing goals and requirements for future Bond issuances.	As a best practice, the District should have established pricing goals and requirements included within their policies and procedures (see Recommendation No. 22a for more detail).	In FY 2019, the District did not issue any new debt nor refinance outstanding bonds. Therefore, our financial advisor, KNN Public Finance, was not asked to present information pertaining to a transaction overview, pricing highlights, pricing comparison, etc. As a regular practice, the District did have KNN present an Annual Bond Program Report in October 2019 to keep Board members apprised of tax rates, assessed values, future issuance plans, and in the most recent report information about a new bond measure for the March 3rd ballot. The District is currently planning to issue the next series of bonds in 2020 and will have KNN report applicable pricing data back to the Board once the transaction successfully closes. Also, the Bond Program Management Plan will include a Bond Finance section to describe the current policies and procedures.	**Open** – The District has not taken steps to address the *Post-Financing Review* recommendation provided in the prior year's report. Consistent with the prior year, no formal or draft policies and procedures updates were available as of June 30, 2019.	Spring 2020

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2017–2019	19	Timeliness of Payments	There were two instances where payment processing took longer than 30 days and was not supported by a payment application or invoice rejection letter justifying the delay.	The District's Facility Planning and Construction department should continue to ensure that each invoice is processed for payment in a timely manner. For any instances where payment has been delayed due to contractor inaccuracies within invoices/payment applications, disagreements between work billed and performed, or other discrepancies, the District should provide rejection letters to contractors detailing why payment is being delayed. This document should be maintained within files or attached to the invoice/payment application.	The District agrees with the recommendation.	**Open** – The District has taken steps to address the *Timeliness of Payments* recommendation provided in the prior years' reports. Two instances of payments processed in excess of 30 days of the received date were identified as of June 30, 2019. In the prior year's audit, we noted seven instances where payment processing took longer than 30 days.	N/A
2017–2019	20	Local Participation Requirements	The District no longer tracks local participation and instead relies on construction firms to comply with these requirements.	The District should define its position and role in achieving local participation goals and Board Policies should be updated accordingly (see Recommendation No. 22a for more detail).	The District is committed to encouraging local participation through the Local Capacity Utilization Program. The Wilson Elementary School Campus Replacement Project is currently reporting 54.85% local hiring on the Project.	**Open** – The District has not taken steps to address the *Local Participation Requirements* recommendation provided in the prior year's report.	Spring 2020
2019	21	CBOC Compliance	The Draft Board Policy surrounding the role and operations of the CBOC was not formalized.	The District should formalize the amendments to Board Policy 7214.2 to establish roles and operations of the CBOC. The District should ensure all revisions are compliant with the Education Code and Proposition 39. Additionally, the District should evaluate the reasonableness and appropriateness of the policy to meet the needs of all key stakeholders.	The District agrees with this recommendation.	**Open**	Spring 2020
2017–2019	2017 and 2018: 22 2019: 22b	Transparency of Bond Program	Based on SDTEF best practice guidance, Bond Program transparency can be improved through readily available information on the CBOC website.	The District should continue efforts to follow best practices, as specified by SDTEF, to support demonstration of accountability and transparency to all stakeholders. Per the SDTEF School Bond Transparency Summary Report, continuing improvement recommendations for ICOC websites are as follows.	The District maintains the CBOC website and agrees that update to date information should be available like agendas, meeting packets, audits, and annual reports. The District will consider the second bullet and may propose changes to the CBOC website after consideration. The District	**Open** – The District has not taken steps to address *Transparency of Bond Program* recommendation provided in the prior years' reports.	Spring 2020

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				• Update all information on the ICOC website on a regular basis, including posting up-to-date agendas, minutes, financial and performance audits, and annual reports. Access to up-to-date information is vital to transparency. Districts should frequently update all website materials to reflect the most accurate information. Audits and financial reports should be available in a timelier fashion and should take no longer than a few months to prepare. Similarly, project status updates should be regularly provided—including budget updates and construction progress with expected timelines for completion. • Adjust the ICOC website organization to make it easy to navigate to find specific information. Simply including all of the recommended information, such as financial audits and meeting minutes, does not guarantee transparency. Instead, an ideal ICOC website would organize these files by type and date in separate links, so that any interested party could easily find available information. All files are important, but it is often not easy to differentiate between them, especially when uploaded with a nondescript file name. Grossmont-Cuyamaca Community College District, Cajon Valley Union School District, and San Diego Community College District work as good models for how to organize the ICOC website and can serve as a starting point for other districts. These districts stand out for having websites with a user-friendly interface in which all information is categorized and presented separately for better navigation. Additionally, as of June 30, 2019, the Bond Oversight Committee had vacancies. As a best practice, the District should evaluate communications options (i.e., appropriate communication channels) to ensure no	continues to encourage recruitment for CBOC membership.		

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				vacancies within the CBOC consistent with the SDCTA guidance.			
2017–2019	2017 and 2018: 22 2019: 22a	Transparency of Bond Program	Bond Program policies and procedures were not formalized and approved by the Board.	As a best practice, the District should continue to consolidate all Bond Program policies, procedures, and resolutions into one document to ensure effective controls and communication of the policies and procedures and obtain Board approval. This manual should highlight all functional areas related to Bond Program activities, such as, but not limited to, staffing, procurement, financial controls, document control, budgeting practices, master planning, scheduling, invoice/payment application review and processing, change order review and processing, and claims avoidance and management. The GFOA recommends, within their article "Documenting Accounting Policies and Procedures," that the documentation of accounting policies and procedures should be evaluated annually and updated periodically, no less than once every three years. Any changes in policies and procedures should be updated in the documentation promptly as they occur and a specific employee should be assigned the duty of overseeing this process. The resulting documentation can also serve as a useful training tool for staff.	The District agrees with this recommendation	Open – The District has taken steps to address the Transparency of Bond Program recommendation provided in the prior year's report. During the current fiscal year, the District made significant progress on drafting the Program Management Plan, as demonstrated in the draft Program Management Plan; however, formalized policies and procedures were not available through June 30, 2019.	Spring 2020
2019	22c	Transparency of Bond Program	The District conducted periodic public outreach for the Bond Program, but did not have an approved formal community outreach and communication plan.	As a best practice, the District should develop a communications strategy and plan for projects for key and public stakeholders. WCCUSD should ensure that there is a clear and consistent message that delivers accurate information on the cost of the project, duration, impact, and benefit. Messaging should be developed with input from various groups within the organization (management, finance, engineering, operations, etc.) to ensure that information is complete and accurate. WCCUSD should review current methods of communication and verify that communications are organized, consistent, timely, and reach the appropriate audience. WCCUSD should	The Bond Program Management Plan details the standard reporting procedures. The District considers additional communication and outreach based on Program and Project needs.	**Open**	Spring 2020

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				periodically review its communication and outreach plans to determine their effectiveness and make adjustments accordingly for ongoing and future projects.			

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APPENDIX A: LIST OF INTERVIEWEES

The following key WCCUSD personnel were interviewed during the current fiscal year:

- Associate Superintendent of Business Services
- Associate Superintendent Operations/Former Engineering Officer
- Bond Oversight Committee Members
- Director of Contracts Administration
- Internal Auditor

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APPENDIX B: COST BENEFIT AND VALUE ENGINEERING ANALYSES

The following guidelines and recommendations can be utilized by the District to maximize value engineering (VE) studies and cost benefit analyses. See Observation No. 10 in the report body for further information.

VE SCOPING

- Identify whether or not a VE study should be conducted for each project (or a component) prior to finalization of the contract.
- Prepare a revised scope of work template that is consistent with SAVE International® guidelines.
- Set a delivery date within a short period of time following the last day of the VE workshop (three days is suggested by SAVE International®).
- Include scope for VE team leader to attend the District's decision meeting regarding acceptance or rejection of the VE team recommendations to ensure that decision makers have a full and complete understanding of the recommendations.
- Provide the details of the VE process to all construction contractors as part of the bidding process information.

VE STUDY PERFORMANCE

The District should conduct VE studies to determine the goals and needs of the District. This can be conducted in three phases: pre-workshop, workshop, and post-workshop.

Pre-Workshop

- Define the District's expectations for conducting a VE study workshop and provide it to all VE team leaders in advance of conducting each workshop.
- Ensure that sufficient time is available to the VE team leader and team members to accomplish all pre-workshop activities.
- Require pre-workshop preparation of matrix or graphical models of capital cost, operations and maintenance (O&M) cost, lifecycle cost, energy, space, time, or other project characteristics as needed to provide the VE team with appropriate insights into the distribution of these critical elements through the project components.
- Distribute presentation outlines to the District project managers. The design project manager will provide guidance about the information they need to present during the information phase on the first day of the VE workshop.
- Have the VE team cost estimator(s) conduct a validation of the project construction cost estimate in advance of the VE workshop to identify any areas of concern in the estimate.

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- Ensure involvement by at least two VE team members (one planning and construction design/project management staff member who is not part of the design team for the project and one staff member from operations and maintenance) appropriate to the type of project for the duration of at least half of the workshop.

Workshop

- Provide the VE team with a list of clear and well-defined true constraints to help them stay focused.
- Ensure that a function analysis of the specific project is conducted with the VE team during the workshop. It must be specific to the project rather than borrowing functions identified in previous VE studies.
- Ensure that the creative process is truly creative and is not limited to proven ideas.
- Attend a mid-workshop review of the shortlist of VE ideas with representatives of operations, maintenance, and design teams to identify any ideas with fatal flaws as well as ideas not on the shortlist that should be added.
- Ensure attendance at the VE team presentation by representatives of all of the internal stakeholder groups (i.e., Facility Planning and Construction, Finance) within the District that are relevant to the VE study.
- Require that the VE team leader, assistant, or another team leader review each recommendation for completeness and correctness before the end of the workshop.

Post-Workshop

- Require the design team to respond to each VE recommendation and design suggestion with the same level of detail as is contained in the VE recommendation. Require detailed documentation if the design team disagrees with the VE team's estimated cost impacts of the recommendation. Require detailed justification for suggested rejections of any VE recommendation.
- Ensure that all key stakeholders respond to the VE recommendations and are represented at the post-workshop decision meeting, including the VE team leader.
- Ensure that the results of each VE study are entered in the various tracking systems that are part of the Bond Program.

VE Budgeting

- Incorporate a line item in the budget for the VE that includes funds for VE program associated expenses, training for VE program staff and design project manager, and consultant services for VE studies. Make the head of the VE program responsible for meeting that budget. Include a contingency allowance in the budget for VE studies that may be identified at a later date.
- Set a VE study budget for each project in the District's Master Plan.

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- Check the VE budget for each project to confirm that it falls between 0.5% and 2% of the project construction cost.

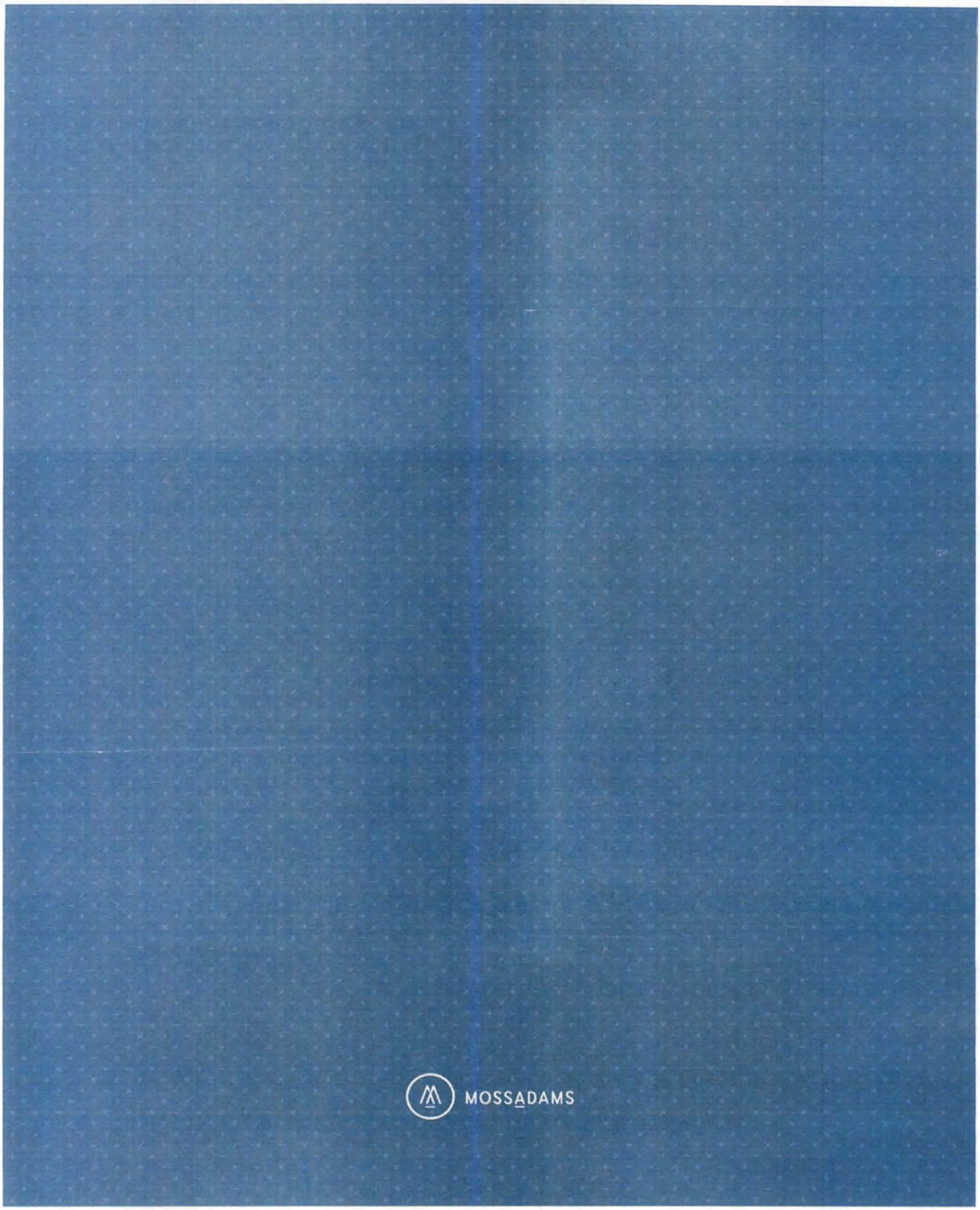
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APPENDIX C: SAN DIEGO TAXPAYERS EDUCATIONAL FOUNDATION CRITERIA FOR SCHOOL BOND TRANSPARENCY

The following best practice criteria for ICOC websites was utilized by the SDTEF to measure school Bond program transparency. See Observation No. 22b in the report body for further information.

- **Committee Bylaws:** A link to the committee bylaws is available on the ICOC website.
- **Member Information:** A list of the names of all ICOC members is available on the ICOC website.
- **Meeting Minutes/Agendas:** Links to the most up-to-date meeting minutes and agendas are available on the ICOC websites.
- **Additional Meeting Material:** Links to attachments, appendixes, presentations, and other additional materials for every ICOC meetings are available on the ICOC website.
- **Annual Reports:** A link to the annual reports is available on the ICOC website.
- **Performance Audits:** A link to separate performance audits is available on the ICOC website, or under a separate heading within the financial audits.
- **Financial Audits:** A link to the financial audit is available on the ICOC website.
- **Project List:** All projects currently being funded by the Bond are listed on the ICOC website.
- **Project Descriptions:** A brief written description of each project can be found on the ICOC website.
- **Project Progress:** The current status and plan of action for each project can be found on the ICOC website.
- **Bond Background:** A brief description of the Bond, for what it is intended, when it was passed, and its amount can be found on the ICOC website.
- **Contact Information:** The school district phone number and an email address of the ICOC point of contact is listed on the ICOC website.
- **Vacancies listed:** Any committee vacancies, expected vacancies, or lack of vacancies are listed on the ICOC website.
- **Number of Vacancies:** The number of current ICOC committee vacancies is listed on the ICOC website. While this is not a scored criterion, SDTEF recommends having no vacancies when possible.
- **Prior Year Reports Available:** The prior year audits and annual reports are available on the ICOC website. This criterion must be met in order to meet the criteria listed below.
- **Budget Overview:** A breakdown of how the budget was allocated for the past year is found in the annual report or audit.
- **Program Status Updates:** An explanation of the current status of the Bond program is found in the annual report or audit.

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Abbreviation Legend	
PO	Program & Operations
A	Administrative
PM	Project Management
F	Fiscal
App	Appendix

Master List #	Moss Adams 2017 -2019	Brief Description	PMP Location	WCCUSD
113	CAPA	Reimburse School Facility Consultants cost	N/A	Implemented
114	CAPA	Timekeeping for District Bond Program Staff	PO 2.3.1	Implemented
115	1	Process for Annual Staffing Plan	PO 2.3	Implemented
116	2	Process for Reporting including Cash Flow	PO 4; App 1.3	Implemented
117	2017; 2018:3; 2019:3a	Procedure for Design & Construction Budget Management	F 1.1; App 1.5 & 1.6	Implemented
118	3b	Process for Reporting including Project level expenditures	PO 1.3	Implemented
119	2017:4; 2018 & 2019:4a	Procedure for Bidding & Procurement Thresholds	A 1.2	Implemented
120	4b	Process for Design-Build procurement	A 2.2	Implemented
121	4c	Process for Documenting Competitive Pricing	A 2.3.5.6, 2.3.5.10	Implemented
122	5	Procedures for Fraud Prevention	PO 3.3	Implemented
123	6a	Process for Master Planning	PO 1.2; PM Intro	Implemented
124	6b	Process for Bond Program Reporting	PO 4; App 1.3	Implemented
125	8	Process for Claims Avoidance	App 1.11.3	Implemented
126	9	Process for Updating Material Specifications Log	PM 1.2.8	Implemented
127	10	Process for Value Engineering & Cost Benefit Analysis	PM 1.3.2.4	Implemented
128	11	Process for Project Closeout & Warranty Management	PM 2.8	Implemented
129	13a	Process for Change Orders	PM 2.3.7	Implemented
130	13b	Process for Change Order Reporting	App 1.2.3	Implemented
131	2017:5; 2018; 2019:13c	Process for Professional & Special Services Amendments	A 2.3.9; App 1.5.3, 1.4.2, 1.6.3	Implemented
132	14	Procedure for Vendor Payment Processing	F 3.1.2; App 1.7.5 & 1.8	Implemented
133	15	Procedure/Checklist for Project Close-Out	PM 2.4	Implemented
134	16	Pricing Goals	F 5	Implemented
135	19	Process for Timely Invoice Processing	F 3.1.2; App 1.7.5 & 1.8	Implemented
136	20	Process for Local Capacity Building	A 2.1.2	Implemented
137	21	Board Policy for CBOC	N/A	OPEN
138	2017; 2018:22; 2019:22b	Improve & Update CBOC Website	N/A	IN PROCESS
139	2017; 2018:22; 2019:22a	Publish the Bond Program Management Plan		IN PROCESS
140	22c	Develop a Bond Program Communication Strategy	PO 4.7	Implemented

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2010 MEASURE D AND 2012 MEASURE E
BOND BUILDING FUND

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

FINANCIAL AUDIT REPORT

FOR THE YEAR ENDED
JUNE 30, 2019

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2010 MEASURE D AND 2012 MEASURE E BOND BUILDING FUND
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
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2010 MEASURE D AND 2012 MEASURE E BOND BUILDING FUND
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
INTRODUCTION AND CITIZENS' BOND OVERSIGHT COMMITTEE MEMBER LISTING
JUNE 30, 2019

The West Contra Costa Unified School District was established as the Richmond Unified School District on July 1, 1985, with the passage of AB 535, was renamed the West Contra Costa Unified School District on March 17, 1993. The District is comprised of an area of approximately 112 square miles located in Contra Costa County. There were no changes in the boundaries of the District during the current year. The District operates thirty-two elementary schools, five kindergarten through eighth schools, six middle schools, one middle-college high school, and six high schools. The District also maintains one special education pre-school, two alternative high schools, an elementary community day school, and a school for continuing adult education.

The general obligation bonds associated with Measure D were issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 Education Code Sections 15264 - 15288 of the California Education Code, and other applicable provisions of law. The bonds are authorized to be issued by a resolution adopted by the Board of Education of the District on March 3, 2010.

The District received authorization from an election held on June 8, 2010, to issue bonds of the District in an aggregate principal amount not to exceed $380,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the 2010 Authorization). The bonds represent Series A through E issuances under the 2010 Authorization, totaling $315,000,000 as of June 30, 2019.

The general obligation bonds associated with Measure E were issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California Education Code, and other applicable provisions of law. The bonds are authorized to be issued by a resolution adopted by Board of Education of the District on August 1, 2012.

The District received authorization from an election held on November 6, 2012, to issue bonds of the District in an aggregate principal amount not to exceed $360,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the 2012 Authorization). The bonds represent Series A through D issuances issued under the 2012 Authorization, totaling $295,000,000 as of June 30, 2019.

Upon passage of Proposition 39, an accompanying piece of legislation, AB 1908 (Chapter 44, Statutes of 2000), was also enacted, which amended the Education Code to establish additional procedures which must be followed if a District seeks approval of a bond measure pursuant to the 55% majority authorized in Measure D and E including formation, composition and purpose of the Citizens' Bond Oversight Committee, and authorization for injunctive relief against the improper expenditure of bond revenues.

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Governing Board

Member	Office	Term Expires
Tom Panas	President	December 2020
Stephanie Hernandez-Jarvis	Clerk	December 2020
Valerie Cuevas	Member	December 2020
Consuelo Lara	Member	December 2020
Mister Phillips	Member	December 2020

Citizens' Bond Oversight Committee

Name	Representation	Education Code Section
Don Gosney (Chairperson)	Richmond Resident	N/A
Kathy Fleming (Vice Chairperson)	El Cerrito Resident	N/A
Cameron Moore (Secretary)	Parent or Guardian & PTA Member	15282(a)(5)
Sallie DeWitt	Active in a Business Organization	15282(a)(1)
Vanessa Hill	Parent or Guardian	15282(a)(4)
Lorraine Humes	Active in a Bona Fide Taxpayers' Organization	15282(a)(3)
Anton Jungherr	Hercules Resident	N/A
Robson Swift	WCCUSD Student	N/A
Gregg Visineau	Active in a Senior Citizens' Organization	15282(a)(2)
Vacant	WCCUSD Employee Union	N/A
Vacant	Building Trades Council	N/A
Vacant	Pinole Resident	N/A
Vacant	Richmond Resident	N/A
Vacant	San Pablo Resident	N/A
Vacant	Unincorporated Area	N/A
Vacant	Unincorporated Area	N/A

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INDEPENDENT AUDITORS' REPORT

Governing Board Members of
West Contra Costa Unified School District and the
Citizens' Bond Oversight Committee
Richmond, California

We have audited the accompanying financial statements of the 2010 Measure D and 2012 Measure E Bond Building Fund of West Contra Costa Unified School District (the "District") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the 2010 Measure D and 2012 Measure E Bond Building Fund's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

As discussed in Note 1A, the financial statements present only the individual Proposition 39 Bond Building Fund, consisting of the net construction proceeds of the Measure D and E general obligation bonds as issued by the District, through the County of Contra Costa, and are not intended to present fairly the financial position of the District in conformity with generally accepted accounting principles.

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the 2010 Measure D and 2012 Measure E Bond Building Fund of West Contra Costa Unified School District as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 2010 Measure D and 2012 Measure E Bond Building Fund's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 12, 2020 on our consideration of the Measure D and E Bond Building Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Measure D and E Bond Building Fund's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Measure D and E Bond Building Fund's internal control over financial reporting and compliance.

Christy White, Inc.

San Diego, California
March 12, 2020

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FINANCIAL SECTION

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2010 MEASURE D AND 2012 MEASURE E BOND BUILDING FUND
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
BALANCE SHEET
JUNE 30, 2019

	Measure D	Measure E	Total
ASSETS			
Cash and investments	$ 62,081,766	$ 29,754,991	$ 91,836,757
Accounts receivable	168,862	89,114	257,976
Total assets	$ 62,250,628	$ 29,844,105	$ 92,094,733
LIABILITIES AND FUND BALANCE			
LIABILITIES			
Accrued liabilities	$ 3,792,865	$ 8,297,610	$ 12,090,475
Total liabilities	3,792,865	8,297,610	12,090,475
FUND BALANCE			
Restricted for Measure D & E capital projects	58,457,763	21,546,495	80,004,258
Total liabilities and fund balance	$ 62,250,628	$ 29,844,105	$ 92,094,733

The accompanying notes to financial statements are an integral part of this statement.

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2010 MEASURE D AND 2012 MEASURE E BOND BUILDING FUND
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019

	Measure D	Measure E	Total
REVENUES			
Local revenue	$ 2,029,098	$ 566,856	$ 2,595,954
Total revenues	2,029,098	566,856	2,595,954
EXPENDITURES			
Facilities acquisition and construction	35,406,019	22,639,713	58,045,732
Total expenditures	35,406,019	22,639,713	58,045,732
Excess (deficiency) of revenues over (under) expenditures	(33,376,921)	(22,072,857)	(55,449,778)
NET CHANGE IN FUND BALANCE	(33,376,921)	(22,072,857)	(55,449,778)
Fund Balance, July 1, 2018	91,834,684	43,619,352	135,454,036
Fund Balance, June 30, 2019	$ 58,457,763	$ 21,546,495	$ 80,004,258

The accompanying notes to financial statements are an integral part of this statement.

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NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The financial statements include the activity and balances of the 2010 Measure D and 2012 Measure E General Obligation Bonds, only. The activities of the 2010 Measure D and 2012 Measure E General Obligation Bonds are recorded along with other activities in the District's Building Fund. These financial statements are not intended to present the financial position and results of operations of West Contra Costa Unified School District as a whole. There are no related parties or component units included in this financial statement presentation.

In accordance with Proposition 39, the Citizens' Bond Oversight Committee (CBOC), was established pursuant to the requirements of state law and the provisions of the 2010 Measure D and 2012 Measure E General Obligation Bonds. The CBOC is required by state law to actively review and report on the proper expenditure of taxpayers' money for school construction. The CBOC provides oversight and advises the public whether the District is spending the bond funds for school capital improvements within the scope of projects outlined in the Bond project list. In fulfilling its duties, the CBOC reviews, among other things, the District's annual performance and financial audits of the Measure D & E activity.

B. Accounting Policies

The District accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

The information presented is for the Measure D & E bond fund is reported on a modified accrual basis and does not include Capital Assets and Long–Term Debt. Capital Assets and Long-Term Debt are reported in the Government Wide financial statements in the District Audit Report.

C. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid.

D. Cash and Investments

In accordance with Education Code Sections 15357 and 41001, the District maintains a portion of its cash in the Contra Costa County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

E. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

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NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government funds. By state law, the District's Governing Board must adopt a budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's Governing Board satisfied these requirements.

These budgets are revised by the District's governing board during the year to give consideration to unanticipated income and expenditures. Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

G. Fund Balance

Fund Balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The five classifications are *Nonspendable, Restricted, Committed, Assigned and Unassigned*. The category applicable to Proposition 39 bonds is the *Restricted* classification. The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

NOTE 2 – CASH AND INVESTMENTS

Summary of Cash and Investments

Cash and investments as of June 30, 2019 are classified in the accompanying financial statements as follows:

	Measure D	Measure E	Total
Cash in county treasury	$ 50,792,959	$ 12,606,638	$ 63,399,597
Cash with fiscal agent	939,128	6,798,674	7,737,802
Local agency investment fund	10,349,679	10,349,679	20,699,358
Total	$ 62,081,766	$ 29,754,991	$ 91,836,757

Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered state warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations. Investments of debt proceeds held by trustees are governed by the provisions of debt agreements rather than the general provisions of the California Government Code. These provisions allow for the acquisition of investment agreements with maturities up to 30 years.

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NOTE 2 – CASH AND INVESTMENTS (continued)

Policies and Practices (continued)

Cash in County Treasury – The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Cash with Fiscal Agent – The Cash with Fiscal Agent in the Building Fund represents contract retentions that are placed with an independent third party. These amounts are carried in the contractor's name and all investment risk resides with the contractor.

Local Agency Investment Fund (LAIF) - West Contra Costa Unified School District places certain funds with the State of California's Local Agency Investment Fund (LAIF). The District is a voluntary participant in LAIF, which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California and the Pooled Money Investment Board. The State Treasurer's Office pools these funds with those of other governmental agencies in the state and invests the cash. The fair value of the District's investment in the pool is reported in the accompanying financial statements based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The monies held in the pooled investments funds are not subject to categorization by risk category. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Funds are accessible and transferable to the master account within twenty-four hours' notice. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, and floating rate securities issued by federal agencies, government sponsored enterprises and corporations.

LAIF is administered by the State Treasurer. LAIF investments are audited annually by the Pooled Money Investment Board and the State Controller's Office. Copies of this audit may be obtained from the State Treasurer's Office: 915 Capitol Mall; Sacramento, California 95814. The Pooled Money Investment Board has established policies, goals, and objectives to make certain that their goal of safety, liquidity and yield are not jeopardized.

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NOTE 2 – CASH AND INVESTMENTS (continued)

General Authorizations

Except for investments by trustees of debt proceeds, the authority to invest District funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. The table below identifies examples of the investment types permitted in the investment policy:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The 2010 Measure D and 2012 Measure E Bond Building Funds maintain an investment with the Contra Costa County Investment Pool with a combined fair value of approximately $63,671,408 and a combined amortized book value of $63,399,597. The weighted average maturity for this pool as of June 30, 2019 was 174 days. Investments consist of amounts on deposit with the Local Agency Investment Fund (LAIF) with a combined amortized book value of $20,699,358, and an equivalent combined fair market value.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Contra Costa County Investment Pool is rated AAAf/S1 by Standard and Poor's.

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government Code. District investments that are greater than 5 percent of total investments are in either an external investment pool or mutual funds and are therefore exempt.

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NOTE 2 – CASH AND INVESTMENTS (continued)

Fair Value

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure *fair value*:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Contra Costa County Treasury Investment Pool and Local Agency Investment Funds are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at $1.00 net asset value per share.

The District's fair value measurements at June 30, 2019 were as follows:

	Uncategorized
Investment in county treasury	$ 63,671,408
Local Agency Investment Fund (LAIF)	20,699,358
Total	$ 84,370,766

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2019 consisted of the following:

	Measure D	Measure E	Total
Interest earned on investments	$ 168,862	$ 89,114	$ 257,976
Total	$ 168,862	$ 89,114	$ 257,976

NOTE 4 – ACCRUED LIABILITIES

Accrued liabilities at June 30, 2019 consisted of the following:

	Measure D	Measure E	Total
Construction	$ 3,792,865	$ 8,297,610	$ 12,090,475
Total	$ 3,792,865	$ 8,297,610	$ 12,090,475

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NOTE 5 – COMMITMENTS AND CONTINGENCIES

As of June 30, 2019, the District had commitments with respect to unfinished capital projects as follows:

	Remaining Construction Commitments
Measure D	
Crespi Middle School	$ 3,150,409
Nystrom Elementary School	339,265
Olinda Elementary School	409,760
Pinole Valley High School	231,407
Richmond High School	15,456,879
Wilson Elementary School	32,101,460
Subtotal - Measure D	51,689,180
Measure E	
Pinole Valley High School	1,543,960
Subtotal - Measure E	1,543,960
Total	$ 53,233,140

NOTE 6 – RECONCILATION OF BUILDING FUND BALANCE

Description	Measure D & E Bond Audit	Other Building Funds	District Audit: Building Fund
Revenues	$ 2,595,954	$ 91,533	$ 2,687,487
Expenditures	58,045,732	-	58,045,732
Other Financing Sources	-	1,438,043	1,438,043
Net Change in Fund Balance	(55,449,778)	1,529,576	(53,920,202)
Beginning Fund Balance	135,454,036	2,482,385	137,936,421
Ending Fund Balance	$ 80,004,258	$ 4,011,961	$ 84,016,219

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SUPPLEMENTARY INFORMATION SECTION

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There were no adjustments necessary to reconcile fund balances for Measure D & E of the Annual Financial and Budget Report with the Audited Financial Statements for the year ended June 30, 2019.

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OTHER INDEPENDENT AUDITORS' REPORT

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Governing Board Members of
West Contra Costa Unified School District and the
Citizens' Bond Oversight Committee
Richmond, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the 2010 Measure D and 2012 Measure E Bond Building Fund, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the 2010 Measure D and 2012 Measure E Bond Building Fund's basic financial statements, and have issued our report thereon dated March 12, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 2010 Measure D and 2012 Measure E Bond Building Fund's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 2010 Measure D and 2012 Measure E Bond Building Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the 2010 Measure D and 2012 Measure E Bond Building Fund's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether 2010 Measure D and 2012 Measure E Bond Building Fund's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
March 12, 2020

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AUDIT FINDINGS AND MANAGEMENT'S RESPONSES SECTION

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There were no financial statement findings for the year ended June 30, 2019.

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There were no financial statement findings for the year ended June 30, 2018.

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FINAL REPORT

West Contra Costa Unified School District

FORENSIC ACCOUNTING INVESTIGATION IMPLEMENTATION REVIEW

March 20, 2019

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March 20, 2019

Mr. David Johnston
Executive Director, General Services
West Contra Costa Unified School District
1400 Marina Way South
Richmond, CA 94804

Dear Mr. Johnston:

Thank you for the opportunity to perform the implementation plan review for the West Contra Costa Unified School District Bond Program. This report summarizes the results of the first phase of the Forensic Accounting Investigation Implementation Review.

This engagement was performed in accordance with the Standards for Consulting Services established by the American Institute of Certified Public Accounts and delivered in accordance with phase one of our professional services agreement dated November 14, 2017. The scope of this engagement is outlined in the body of our report. This report was developed based on our review of information and criteria provided by the District.

This report is intended solely for the use of the West Contra Costa Unified School District, and may not be provided to, used, or relied upon by any third parties. Moss Adams LLP does not accept any responsibility to any other party to whom this report may be shown or into whose hands it may come.

We appreciate the opportunity to help you continuously improve your construction program performance. Please do not hesitate to contact me if you have any questions or need further assistance regarding this important matter.

Sincerely,

Moss Adams LLP

Moss Adams LLP

Assurance, tax, and consulting offered through Moss Adams LLP. Investment advisory services offered through Moss Adams Wealth Advisors LLC. Investment banking offered through Moss Adams Capital LLC.

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I. EXECUTIVE SUMMARY

Moss Adams LLP (Moss Adams) reviewed the implementation progress of recommendations provided in Vicenti, Lloyd & Stutzman LLP's (VLS) Phase II Report of Forensic Accounting Investigation (FAI Report). We reviewed 62 of the third-party recommendations noted as implemented by the West Contra Costa Unified School District (the District) as of June 30, 2017. As part of this review, we interviewed District and Bond Program personnel and reviewed relevant documentation to determine the status of implementations identified within VLS's report dated September 16, 2016. Through inquiry and review of documents, we confirmed that of the 62 recommendations outlined in the District's DRAFT Phase II Forensic Accounting Investigation Report Implementation Plan (Implementation Plan), provided by the Implementation Task Force and dated July 2017, 33 out of 62 of the recommendations were implemented, 19 out of 62 were partially implemented, three out of 62 were not implemented, and seven out of 62 were undetermined through June 30, 2017. Category classifications are defined below:

- **Implemented** – The District implemented the FAI recommendations through June 30, 2017.
- **Partially Implemented** – Steps towards implementation were noted through June 30, 2017; however, District deliverable exceptions were identified.
- **Not Implemented** – Evidence of implementation or steps towards implementation by the District was not available through June 30, 2017.
- **Undetermined** – Implementation could not be determined due to either attorney-client privileged documentation held by the District or unverifiable implementation evidence. As such, the documentation was not made available for review by the District and Moss Adams was unable to determine whether implementation had occurred. Additionally, formal policies and procedures were not updated.

Management responses from District facility staff are reported below. Moss Adams reviewed the specific recommendations given to the District within the FAI Report, the District's implementation response (noted as "Deliverables" within the District's Implementation Plan), and the date of implementation through June 30, 2017. The District's Implementation Plan and associated Deliverables were available on the District's website. Observations for each of the recommendations can be found in the report. In certain instances, Moss Adams classified a recommendation as not implemented, partially implemented, or undetermined which differed from District management's classification as implemented. This was due either because information was not available to Moss Adams, recommendation implementation Deliverables were not well-defined, and/or implementation occurred

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after June 30, 2017. We recommend that these instances be revisited in the subsequent implementation review to ensure appropriate District classification. Please see recommendations below for additional information.

To summarize the implementation evaluation, we categorized the status of each recommendation as follows:

IMPLEMENTATION STATUS CATEGORY	RECOMMENDATIONS REVIEWED	VLS RECOMMENDATION REFERENCE NO.
Recommendation Implemented as of June 30, 2017	33	**TC:** 4-1, 4-3, 4-4, 4-5, 7-2, 8-3, 8-5, 8-6, 9-1,11-4, 11-5, 12-2, 13-3, 13-4, 13-9, 16-9 **FI:** 3-2, 3-3, 3-4, 3-5, 4-1, 4-2, 7-2, 7-4, 7-5, 7-6, 8-1, 11-1, 11-2, 7-3 **Admin Nos.:** 1, 3, 4
Partially Implemented as of June 30, 2017.	19	**TC:** 1-1, 4-2, 4-6, 6-2, 6-3, 6-4, 6-5, 6-6, 7-1, 7-3, 7-4, 7-5, 8-1, 8-2, 8-4, 13-2, 13-5, 13-7, 13-8
Not Implemented as of June 30, 2017	3	**TC:** 16-5, 16-6, 16-10
Undetermined	7	**TC:** 11-2 **FI:** 1-4, 1-5, 3-6, 3-8, 10-1, 10-2
Total Reviewed Recommendations	**62**	

RECOMMENDATIONS

The District has made progress towards the implementation of VLS's Phase II recommendations; however, there are areas where implementation can be improved upon. The District should consider the following as part of their effort to effectively implement VLS recommendations in a reasonable, transparent manner:

1. The District should review all reported implementation exceptions and ensure processes are consistently implemented going forward. The District should review each of these recommendations and the processes associated with these

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implementations to ensure the intended process and control improvements are consistently applied. Development of proper policies and procedures will help formalize these processes and reduce the risk of noncompliance.

2. The District should consider improving its current Implementation Plan by ensuring measurable Deliverables for all VLS recommendations. Based on our audit procedures performed, certain Deliverables identified within the Implementation Plan were determined to not be measurable. For example, the Deliverables section of the District's Implementation Plan for TC 6-4 stated, “Up the duties of the Principal Accountant” and for TC 7-2 stated, “This is current practice.” Furthermore, FI11-1 had no Deliverable specified to address VLS’s recommendation. The District should ensure each VLS recommendation’s implementation Deliverable is well-defined, with a specific action and measurable results, if possible. This will ensure a measurable plan of action while promoting transparency of approach and resolution.
3. The District should consider exploring opportunities to utilize external services for policy and procedure drafting and formalization. In recent fiscal years, the District has experienced reduced Bond Program staffing due to employee departure and turnover. This has caused expanded duties and higher workloads for current employees during the interim. As a result, auxiliary objectives, such as policy and procedure drafting and formalization, have been restricted even further. With current staffing resource restrictions, the District should consider exploring the use of external professional services to achieve specialized objectives such as policy and procedure drafting. Utilizing an external service provider can free up internal resources while also leveraging external expertise and expediting the completion of current objectives.

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II. BACKGROUND INFORMATION

On October 7, 2015, the District Board of Education awarded a contract to Vicenti, Lloyd & Stutzman LLP (VLS) to provide the Subcommittee for the Clay Investigation (the Subcommittee) with:

- A fraud risk assessment of a District employee's complaint, which alleged acts of gross mismanagement, negligence, and malfeasance in the District's bond program, identifying the highest risks of waste or improper expenditure
- Guidance to the Board's Subcommittee in providing a scope for a forensic accounting investigation
- A scope of work for completion of the forensic accounting investigation of high-priority items for approval by the Board's Subcommittee

On January 7, 2016, VLS delivered to the Subcommittee a two-part deliverable as contracted for in Phase I of the Forensic Accounting Investigation. This consisted of the Bond Program Fraud Risk Assessment Matrix and a Proposed Scope of Work for Phase II forensic accounting services.

On September 16, 2016, the District received the Phase II Report of Forensic Accounting Investigation Final Report (FAI Report) prepared by VLS. The Phase II report included updated risk scores, additional testing and investigation, and implementation recommendations. Specifically, 75 recommendations resulting from their test of controls (TC), 33 recommendations resulting from their forensic investigation (FI), and four recommendations resulting from overall operational and administrative efficiencies review, for a total of 112 recommendations.

During VLS's investigation and development of the Phase II report, the District was provided an opportunity to review and respond to each recommendation. At the time the recommendations were provided to the District, the results of the testing (or background work) were not provided to the District prior to the report being finalized and published. However, in general, the District agreed with the recommendations. Subsequently, as recommended by VLS, the District formed an Implementation Task Force, assigned with creating an implementation plan and monitoring and reporting the plan's implementation.

Per the District's Implementation Task Force, District management released an implementation matrix, noting the status of each of the 112 recommendations. As of June 30, 2017, the matrix noted that 62 of the 112 recommendations had been implemented.

On November 7, 2017, the District awarded a contract to Moss Adams LLP for a two-part review of the VLS recommendation implementations. Part One was to review and report on the status of the 62 recommendations stated as implemented by the

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District as of June 30, 2017. Part Two was to review and report on the remaining recommendations once they have been implemented. This report incorporates Part One of the review.

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III. OBJECTIVE, SCOPE, AND METHODOLOGY

The objective of this assessment was to provide the District with a review of the implementation progress of VLS's forensic accounting investigation recommendations. The District's forensic accounting investigation report dated September 16, 2016 and the District's implementation matrix showed that 62 of the 112 recommendations had been implemented as of June 30, 2017. These 62 recommendations, marked as implemented, comprised the scope of this initial review. Specific areas of review included:

- Recommendations provided by VLS and confirmed by the District
- The District's implementation plan and subsequent updates as provided to the facilities subcommittee
- Additions and modifications made to policies and procedures to verify they meet the objectives identified within District Implementation Plan Deliverables as a result of the Forensic Accounting Investigation, if applicable
- Sampled documents to confirm procedures have been put into practice when applicable. The following samples were selected and reviewed for Budget Transfers and Amendments, Vendor Payments, Vendor Contract Procurement, and Vendor Change Orders and Amendments between the period of December 1, 2016 and June 30, 2017:
  - Budget Transfers and Amendments – A population of 387 separate budget transfers and amendments occurred during the review period. A total of 107 transfers and amendments were sampled.
  - Vendor Payments – A population of 1,404 vendor payments totaling $55,257,981 occurred during the review period. Thirty-four vendor payments were sampled, totaling $20,020,798.
  - Vendor Contract Procurement – A population of 39 vendor contracts totaling $1,374,939 were procured during the review period. Eight vendor contracts were sampled, totaling $801,365. Five of these samples included professional and special service vendors, totaling $384,035. The remaining three samples were for construction vendors, totaling $417,330.
  - Vendor Change Orders and Amendments – A population of 104 vendor change orders and amendments totaling $2,309,001 occurred during the review period. Twenty change orders and amendments were sampled, totaling $1,066,760.
- The roles and responsibilities of relevant District staff and conducting interviews
  - Interviewees included the Associate Superintendent, Director of Contract Administration, (former) Director of Internal Audit, Internal Auditor

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IV. OBSERVATIONS

A. IMPLEMENTED THROUGH JUNE 30, 2017

The following table is organized by Implementation Status Category (i.e., Implemented, Partially Implemented, Not Implemented, and Undetermined) through June 30, 2017, with each recommendation referenced by its original VLS Phase II - Forensic Accounting Investigation Final Report identifying number. The VLS Risk Rating for each recommendation listed in this table is the same as the risk score VLS assigned to the allegation(s) pertaining to the recommendation.

VLS REPORT REFERENCE		DISTRICT REFERENCE	MOSS ADAMS OBSERVATION	MANAGEMENT RESPONSE PROVIDED BY THE DISTRICT	
VLS Ref. No.	VLS Risk Rating	ITF Ref. No.	Observation	Management Response	Planned Resolution Date
TC 4-1	Medium	ML# 4	The District implemented the TC 4-1 Compliance with Legal Requirements and Board Policies - Governance recommendation provided in the FAI Report. We reviewed the Governance Handbook (revised May 17, 2017, BOE approved July 19, 2017) inclusion of Board member management limitations. Per the Deliverables section of the District's Implementation Plan, “Revised Governance Handbook BOE 11/2/2016. Revised Governance Handbook with newly added Vendor and Relations section (page 19) providing guidance on how board members should refrain from performing management functions, prohibits board members from directing the work of vendors, consultants, contractors, or others. Revisions also include language on site visitations which incorporates BP 9200.” We reviewed the Governance Handbook's inclusion of Board member responsibilities, noting the explicit exclusion of day-to-day management activities (pg. 11) and a Vendor and Relations section (pg. 19).	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented
TC 4-3	Medium	ML# 6	The District implemented the TC 4-3 Compliance with Legal Requirements and Board Policies - Governance recommendation provided in the FAI Report. We reviewed the Governance Handbook (revised May 17, 2017, BOE approved July 19, 2017) inclusion of Board member restrictions related to conflict of interest. Per the Deliverables section of the District's Implementation Plan, “Revised Governance Handbook BOE 11/2/16. Revised Governance Handbook on page 21 to add a summary of existing bylaw 9270 which sets out the District’s conflict of interest code. Language was also incorporated	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented

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VLS REPORT REFERENCE		DISTRICT REFERENCE	MOSS ADAMS OBSERVATION	MANAGEMENT RESPONSE PROVIDED BY THE DISTRICT	
VLS Ref. No.	VLS Risk Rating	ITF Ref. No.	Observation	Management Response	Planned Resolution Date
			regarding solicitation of donations and ethical conduct." We reviewed the Governance Handbook's Conflicts of Interest section (pg. 21).		
TC 4-4	Medium	ML# 7	The District implemented the TC 4-4 Compliance with Legal Requirements and Board Policies - Governance recommendation provided in the FAI Report. We reviewed the Governance Handbook (revised May 17, 2017, BOE approved July 19, 2017) inclusion of Vendor Communications Relations and Board member disclosure requirements. Per the Deliverables section of the District's Implementation Plan, "Revised Governance Handbook BOE 11/2/2016. Revised Governance Handbook on page 19 to address Vendor Communications and Relations. Legal Counsel recommended that the Governance Handbook / Board Policies not be modified to include language to require disclosure in every instance due to it being unprecedented and would be difficult to administer. Board discussion with legal counsel on 11/2/2016 regarding this matter." We reviewed the Governance Handbook's inclusion of a Vendor and Relations section (pg. 19). Required Board member disclosure of any relationship was not included in the handbook, as the District determined it unnecessary. Board of Education Regular Meeting minutes dated 11/2/16 included Action Item F.1, "Discuss and Approve Governance Handbook Revisions," and was approved unanimously by the Board.	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented
TC 4-5	Medium	ML# 8	The District implemented the TC 4-5 Compliance with Legal Requirements and Board Policies - Governance recommendation provided in the FAI Report. We reviewed the Governance Handbook (revised May 17, 2017, BOE approved July 19, 2017) inclusion of guidance on Board member appropriateness of proposing contract amendments. Per the Deliverables section of the District's Implementation Plan, "Legal Counsel recommended that the Governance Handbook and Board Policies not be modified due to a concern of practicality. A formal process for contract amendments, including review by counsel in every instance, would significantly increase the cost and time necessary for contract amendment approval. Legal counsel provided memorandum dated 10/19/2016. Legal counsel made recommendation (above) to BOE on 11/2/16 (see agenda)." We reviewed the Governance Handbook's inclusion of Board member	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented

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VLS REPORT REFERENCE		DISTRICT REFERENCE	MOSS ADAMS OBSERVATION	MANAGEMENT RESPONSE PROVIDED BY THE DISTRICT	
VLS Ref. No.	VLS Risk Rating	ITF Ref. No.	Observation	Management Response	Planned Resolution Date
			responsibility for making contract amendments (pg. 19). No legal counsel review of modification to contract terms was included in handbook, as it was determined unnecessary by the District. Board of Education Regular Meeting minutes dated 11/2/16 included Action item F.1, “Discuss and Approve Governance Handbook Revisions,” and was approved unanimously by the Board.		
TC 7-2	Medium	ML# 22	The District has implemented the TC 7-2 Vendor Contract Administration - Vendor Due Diligence recommendation prior to June 30, 2017. We evaluated documented Contractor License review prior to Contract execution. Per the Deliverables section of the District's Implementation Plan, “This is current practice.” However, the District’s deliverable to address VLS’s recommendation was determined to not be measurable for our audit procedures (see Recommendation No. 2 for further information). The VLS recommendation stated, “Ensure that the review of contractor’s license information is documented and maintained for all construction contracts to demonstrate completion of this critical compliance step.” We sampled three construction contractors procured by the District, noting documentation of contractor licenses was available and print dated prior to contract execution, consistent with the VLS recommendation.	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented
TC 8-3	Medium	ML# 28	The District implemented the TC 8-3 Vendor Contract Administration - Vendor Contracts recommendation provided in the FAI Report. We evaluated annual updates from legal and reviewed sampled vendor contracts for significant deviations. Per the Deliverables section of the District's Implementation Plan, “Legal counsel provides annual updates for all contract templates to ensure comprehensive protection for the District. The District requires legal counsel approval for any deviations from the approved contract templates.” We reviewed updates from legal, noting front-end legal document updates were attached from the legal counsel email dated March 27, 2017. Additionally, no significant contract deviations were noted within sampled contracts.	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented

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VLS REPORT REFERENCE		DISTRICT REFERENCE	MOSS ADAMS OBSERVATION	MANAGEMENT RESPONSE PROVIDED BY THE DISTRICT	
VLS Ref. No.	VLS Risk Rating	ITF Ref. No.	Observation	Management Response	Planned Resolution Date
TC 8-5	Medium	ML# 30	The District implemented the TC 8-5 Vendor Contract Administration - Vendor Contracts recommendation provided in the FAI Report. We evaluated vendor payment workflow and controls to mitigate vendor payment before confirmation of an executed agreement. Per the Deliverables section of the District's Implementation Plan, "The executed contract is a required attachment in the financial system prior to the financial record being released into workflow approval. If a financial record is released without the required attachments, it will be rejected until the contract is complete." We performed a walkthrough of vendor payment workflow in the Munis system, noting that a payment can only be made after the record's Contract status is changed to "Posted." A Contract record will not be marked as "Posted" until an executed contract is attached. The systematic status change and contract attachment is administered by the Director of Contracts.	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented
TC 8-6	Medium	ML# 31	The District has implemented the TC 8-6 Vendor Contract Administration - Vendor Contracts recommendation provided in the FAI Report. We evaluated the Notice to Proceed document updated December 14, 2016. Per the Deliverables section of the District's Implementation Plan, "Revised Notice to Proceed." We reviewed the updated Notice to Proceed template document, noting notice to proceed date and contract execution date sections were present.	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented
TC 9-1	Low	ML# 34	The District implemented the TC 9-1 Vendor Contract Administration - Bidding Process recommendation provided in the FAI Report. Per the Deliverables section of the District's Implementation Plan, "The proof of publishing will be retained in the Project file. The proof of publishing will also be retained in the central program file." We sampled three construction contractors procured by the District, noting two instances of proof of publication documentation available and one instance as not applicable (under the $45,000 threshold for bidding procedures).	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented

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VLS REPORT REFERENCE		DISTRICT REFERENCE	MOSS ADAMS OBSERVATION	MANAGEMENT RESPONSE PROVIDED BY THE DISTRICT	
VLS Ref. No.	VLS Risk Rating	ITF Ref. No.	Observation	Management Response	Planned Resolution Date
TC 11-4	Medium	ML# 38	The District has implemented the TC 11-4 Vendor Contract Administration - Invoice Payments recommendation provided in the FAI Report. Procedural documents were drafted; however, they were not approved by the Board as of June 30, 2018. We sampled District expenditures during the review period confirming payment approval form completion. Per the Deliverables section of the District's Implementation Plan, "The Facilities Planning Specialist prepares the coversheet and ensure all signature are collected for approvals. Once all signatures are completed, the invoice and approval coversheet is provided to the Fiscal department for a secondary confirmation and processing within the financial system." We reviewed sampled District expenditures occurring between December 2016 and June 2017, noting payment approval forms were signed and completed prior to payment processing for all sampled expenditures.	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented
TC 11-5	Medium	ML# 39	The District has implemented the TC 11-5 Vendor Contract Administration - Invoice Payments recommendation provided in the FAI Report. Procedural documents were drafted; however, they were not approved by the Board as of June 30, 2018. We sampled District expenditures during the review period confirming payment approval form completion. Per the Deliverables section of the District's Implementation Plan, "The Facilities Planning Specialist prepares the coversheet and ensure all signature are collected for approvals. Once all signatures are completed, the invoice and approval coversheet is provided to the Fiscal department for a secondary confirmation and processing within the financial system. (See ML#38)" We reviewed sampled District expenditures occurring between December 2016 and June 2017, noting payment approval forms for construction projects were signed by the District Project Manager.	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented
TC 12-2	Medium	ML# 41	The District has implemented the TC 12-2 Billings and Performance of Outside Construction Manager Recommendation provided in the FAI Report. Procedural documents were drafted, however, were not board approved through June 30, 2018. We evaluated review and approval of staffing level and rate changes for Construction	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation	Implemented

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VLS REPORT REFERENCE		DISTRICT REFERENCE	MOSS ADAMS OBSERVATION	MANAGEMENT RESPONSE PROVIDED BY THE DISTRICT	
VLS Ref. No.	VLS Risk Rating	ITF Ref. No.	Observation	Management Response	Planned Resolution Date
			Management Services. Based on the Deliverables section of the District's Implementation Plan, “Staff reviews and approves staffing levels and bill rates." We performed walkthrough of Director of Contract's analysis and review of billing rate charges on August 31, 2018 for Construction Management Services for Roebbelen Construction Management to prevent any rates charges not compliant with the Contract. Excel sheets were maintained locally by the Director of Contracts; however, no specific or formal confirmation, approval, or procedure was in place. We also noted construction management contract template article 7.2 requires any proposal for change in personnel to be communicated in writing by the vendor.	confirming the recommendation has been implemented.	
TC 13-3	Medium	ML# 44	The District implemented the TC 13-3 Change Order Approval and Accounting Practices recommendation provided in the FAI Report. We evaluated Primavera forms utilized for District change order approval and compliance. Per the Deliverables section of the District's Implementation Plan, “The forms have been updated in Primavera. The change order checklist documents compliance with all the signature requirements.” We reviewed change order checklist forms, noting they were updated to include appropriate signatures for construction change orders.	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented
TC 13-4	Medium	ML# 45	The District implemented the TC 13-4 Change Order Approval and Accounting Practices recommendation provided in the FAI Report. We evaluated sampled change order packet contents and staff approval and execution of change order document. Per the Deliverables section of the District's Implementation Plan, “The District has implemented a process that includes: printing the Board precis the day after the Board meeting and including it in the change order packet for every change order approved by the Board. The full packet is provided to staff for signature ratification after the Board approval / ratification.” We sampled 13 construction change orders procured by the District, noting the change order packet contents were available for all samples, dated prior to staff signature execution of change order document.	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented

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VLS REPORT REFERENCE		DISTRICT REFERENCE	MOSS ADAMS OBSERVATION	MANAGEMENT RESPONSE PROVIDED BY THE DISTRICT	
VLS Ref. No.	VLS Risk Rating	ITF Ref. No.	Observation	Management Response	Planned Resolution Date
TC 13-9	Medium	ML# 50	The District implemented the TC 13-9 Change Order Approval and Accounting Practices recommendation provided in the FAI Report. We evaluated sampled add service change request board presentations for inclusion of historical information. Per the Deliverables section of the District's Implementation Plan, "The format was revised. The approved format will be used for all future Bond add-service requests. Example: BOE 10/5/16, Item G10 including two attachments (Engineering Approval Table, Engineering Contract Amendments) All changes were communicated to the Board and community in a Friday Memo (9/30/16). " We sampled seven add service change requests, noting Board presentation included professional service summary tables, including prior contract total, proposed amendment amount, scope of services, and scope of service changes.	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented
TC 16-9	Medium	ML# 74	The District implemented the TC 16-9 Financial Reporting recommendation provided in the FAI Report. We evaluated the use of commitment terminology within the "Bond Program Spending by Site" report. Per the Deliverables section of the District's Implementation Plan, the District "will use word 'commitments' instead of 'encumbrances' on multi-year report." We performed an on-site review of the multi-year spending by site reports, noting the use of the commitment term and the absence of the encumbrance term.	This item has been implemented. Staff will continue to be trained to ensure this continues.	Implemented
FI 3-2	N/A	ML# 86	The District implemented the FI 3-2 Vendor Contract Administration - SGI recommendation provided in the FAI Report. We evaluated Friday Memo contents and sampled vendor contracts. Per the Deliverables section of the District's Implementation Plan, "Legal counsel reviewed the recommendations and provided contractual revisions to strengthen the existing contact and amendment templates. Friday Memo to the Board (12-30-16)" We reviewed the Friday Memo contents, confirming the communication of various contract revisions to the Board on December 30, 2016, including changes to invoicing, subcontractors, duration of services, and the right to audit clause. Additionally, a right to audit clause was noted in sampled contracts.	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented

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VLS REPORT REFERENCE		DISTRICT REFERENCE	MOSS ADAMS OBSERVATION	MANAGEMENT RESPONSE PROVIDED BY THE DISTRICT	
VLS Ref. No.	VLS Risk Rating	ITF Ref. No.	Observation	Management Response	Planned Resolution Date
FI 3-3	N/A	ML# 87	The District implemented the FI 3-3 Vendor Contract Administration - SGI recommendation provided in the FAI Report. We sampled District expenditures during the review period confirming payment approval form completion. Per the Deliverables section of the District's Implementation Plan, “Notification was sent to all vendors providing hourly services in October 2016 identifying the invoice requirements. In November, any vendor that failed to provide the invoicing detail requirements were notified and invoices were rejected. Legal counsel reviewed the recommendation and provided contractual revisions to strengthen the existing contract and amendment templates.” We reviewed sampled District expenditures occurring between December 2016 and June 2017, noting all invoices for vendors paid on actual hours included timecard detail for vendor employee charges.	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented
FI 3-4	N/A	ML# 88	The District implemented the FI 3-4 Vendor Contract Administration - SGI recommendation provided in the FAI Report. We evaluated Friday Memo contents and sampled vendor contracts. Per the Deliverables section of the District's Implementation Plan, “Legal counsel reviewed the recommendations and provided contractual revisions to strengthen the existing contact and amendment templates. Friday Memo to the Board (12-30-16). Legal counsel amended the District's Right to Audit section. (June 2017).” We reviewed the Friday Memo contents, confirming the communication of various contract revisions to the Board on December 30, 2016, including changes to invoicing, subcontractors, duration of services, and the right to audit clause. Additionally we noted an updated right to audit clause within one sampled vendor contract occurring in June of 2017.	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented
FI 3-5	N/A	ML# 89	The District implemented the FI 3-5 Vendor Contract Administration - SGI recommendation provided in the FAI Report. We evaluated District asset procurement methods by vendors and responsible parties for inventory tagging. Per the Deliverables section of the District's Implementation Plan, “The proposal approval form and Munis document the authorization for all purchases. The inventory process is implemented for asset management and tracking.” We reviewed sampled vendors,	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation	Implemented

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VLS REPORT REFERENCE		DISTRICT REFERENCE	MOSS ADAMS OBSERVATION	MANAGEMENT RESPONSE PROVIDED BY THE DISTRICT	
VLS Ref. No.	VLS Risk Rating	ITF Ref. No.	Observation	Management Response	Planned Resolution Date
			noting no vendors were permitted to purchase assets for the District. Per the Director of Contracts, no vendors can purchase assets for the District; the District procures all its own assets. Inventory tagging for asset management is administered by the Director of General Services.	confirming the recommendation has been implemented.	
FI 4-1	N/A	ML# 93	The District implemented the FI 4-1 Vendor Contract Administration - SGI recommendation provided in the FAI Report. We evaluated Friday Memo contents and an RFQ/RFP example including legal review. Based on the Deliverables section of the District's Implementation Plan, “Legal counsel reviewed the recommendations and provided contractual revisions to strengthen the existing contact and amendment templates. Friday Memo to the Board (12-30-16). Legal counsel prepared draft RFQ/RFP incorporating all recommendations.” We reviewed the Friday Memo contents, confirming the communication of various contract revisions to the Board on December 30, 2016, including changes to invoicing, subcontractors, duration of services, and the right to audit clause. Additionally, an RFQ/RFP preparation example was provided for the Crespi MS Gymnasium Seismic project, which included the legal review and revisions for the contract template, dated October 31, 2016.	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented
FI 4-2	N/A	ML# 94	The District implemented the FI4-2 Vendor Contract Administration - SGI recommendation provided in the FAI Report. We evaluated sampled vendor contracts and performed walkthroughs of rate confirmation procedures performed during the payment process by the Director of Contracts. Per the Deliverables section of the District's Implementation Plan, “Legal counsel reviewed the recommendations and provided contractual revisions to strengthen the existing contact and amendment templates. Friday Memo to the Board (12-30-16)”. We sampled eight vendor contracts, noting start and end dates were identified for all sampled vendor contract documents procured after the District’s reported implementation date. Additionally, we walked through payment processing procedures, noting contractual rates are confirmed by the Director of Contracts before invoices are approved. Excel sheets are maintained	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented

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VLS REPORT REFERENCE		DISTRICT REFERENCE	MOSS ADAMS OBSERVATION	MANAGEMENT RESPONSE PROVIDED BY THE DISTRICT	
VLS Ref. No.	VLS Risk Rating	ITF Ref. No.	Observation	Management Response	Planned Resolution Date
			locally by the Director of Contracts; however, no specific or formal confirmation, approval, or procedure was in place.		
FI 7-2	N/A	ML# 99	The District implemented the FI 7-2 Vendor Contract Administration - Architect Firms recommendation provided in the FAI Report. We evaluated the District's use and maintenance of the Pre-Qualified Architect List. Per the Deliverables section of the District's Implementation Plan, "The District implemented this recommendation for solicitation for the Crespi MS Gymnasium Seismic Retrofit Master Plan Project. The District recently released a new RFQ for Architectural Services." We reviewed the RFP solicitation and price proposals received for the Crespi MS Gymnasium Seismic Retrofit Master Plan Project, noting three proposals were considered for competitive prices. We reviewed the Pre-Qualified Architects List noting an updated RFQ, # 2017AOR – S, dated September 18, 2017 and amended September 22, 2017 was issued for update to the pre-qualified list.	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented
FI 7-3	N/A	ML# 100	The District implemented the FI7-3 Vendor Contract Administration - Architect Firms recommendation provided in the FAI Report. We evaluated the inclusion of existing condition and related reports and drawings inclusion in construction bid documents. Per the Deliverables section of the District's Implementation Plan, "This is part of the current practice." However, the District's deliverable to address VLS's recommendation was determined to not be measurable for our audit procedures (see Recommendation No. 2 for further information). The VLS recommendation stated, "If the District performs professional services, including, but not limited to, geotechnical, hazardous materials studies, and traffic mitigation, ensure that any reports or drawings related to those services are included in the project prior to going out to bid. If architect design services are required for the project, ensure these reports or drawings are provided to the architect early in the design process. This will help prevent claims from architects related to delays caused by unknown site or other conditions." We reviewed the bid documentation for two sampled construction vendors procured under formal bid, noting	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented

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VLS REPORT REFERENCE		DISTRICT REFERENCE	MOSS ADAMS OBSERVATION	MANAGEMENT RESPONSE PROVIDED BY THE DISTRICT	
VLS Ref. No.	VLS Risk Rating	ITF Ref. No.	Observation	Management Response	Planned Resolution Date
			reference to existing conditions and related reports were made within both projects' bid sets.		
FI 7-4	N/A	ML# 101	The District implemented the F I7-4 Vendor Contract Administration - Architect Firms recommendation provided in the FAI Report. Per the Deliverables section of the District's Implementation Plan, "This is part of the current practice. The process has been formalized through the architectural form of contract." We sampled four architectural contracts procured by the District, noting a not-to-exceed amount for all four contracts. No instance of a vendor dispute was identified in the sampled vendors.	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented
FI 7-5	N/A	ML# 102	The District implemented the F I7-5 Vendor Contract Administration - Architect Firms recommendation provided in the FAI Report. Per the Deliverables section of the District's Implementation Plan, "Legal counsel reviewed the recommendations and provided contractual revisions to strengthen the existing contact and amendment templates. Friday Memo to the Board (12-30-16)" We reviewed the Friday Memo contents, confirming the communication of various contract revisions to the Board on December 30, 2016, including changes to invoicing, subcontractors, duration of services, and the right to audit clause.	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented
FI 7-6	N/A	ML# 103	The District implemented the FI 7-6 Vendor Contract Administration - Architect Firms recommendation provided in the FAI Report. We evaluated the procurement for the most recent master planning services. Based on the Deliverables section of the District's Implementation Plan, "This is current practice." We reviewed the procurement of Long Range Facilities Master Planning Services that occurred in April of 2015, noting a competitive process for obtaining and selecting the provider. The process consisted of an RFQ and RFP procedure to solicit for and establish well-qualified firms; a selection committee consisting of District staff, CBOC members, and community members; and a defined scoring criteria to determine the most qualified and best value to the District. No procurement of master planning services occurred during or subsequent to the review period.	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented

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VLS REPORT REFERENCE		DISTRICT REFERENCE	MOSS ADAMS OBSERVATION	MANAGEMENT RESPONSE PROVIDED BY THE DISTRICT	
VLS Ref. No.	VLS Risk Rating	ITF Ref. No.	Observation	Management Response	Planned Resolution Date
FI 8-1	N/A	ML# 104	The District implemented the FI 8-1 Vendor Contract Administration - Architect Firms recommendation provided in the FAI Report. Per the Deliverables section of the District's Implementation Plan, “This is current practice.” We sampled three construction contractors procured by the District, noting two instances of bidding details documented in Board meeting minutes and one instance as not applicable (under the $45,000 threshold for District bidding procedures).	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented
FI 11-1	N/A	ML# 107	The District implemented the FI 11-1 Financial Reporting recommendation provided in the FAI Report. We evaluated the General Conditions for Contractor Agreements inclusion of “Specification section 0070.” Per the Deliverables section of the District's Implementation Plan, “NO DELIVERABLE WRITTEN BY DISTRICT”; however, the District’s deliverable to address VLS’s recommendation was determined to not be measurable for our audit procedures (see Recommendation No. 2 for further information). The VLS recommendation stated, “Enforce the guidelines included in specification section 0070 of the General Conditions section of general contractor agreements, which requires that general contractors submit Proposed Change Orders within five days of the knowledge of the circumstances resulting in the Proposed Change Order. This will ensure that the District is made aware of contractor requests in a timely manner and will result in more accurate reporting of potential project costs.” We reviewed sampled construction contracts and the revised contract template, noting the inclusion of Article 17.7.5 of the general conditions stating the “Contractor shall submit its PCO within five (5) days of the date Contractor Discovers.” The revised template was created March 28, 2017. Similar language was also included in prior templates.	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented
FI 11-2	N/A	ML# 108	The District implemented the FI 11-2 Financial Reporting recommendation provided in the FAI Report. We evaluated the Munis contract module numbering system for purchase orders. Per the Deliverables section of the District's Implementation Plan, “The Munis contract module does not allow the use of multiple numbers for individual and separate contracts. Each contract will have a unique and separate contract	This item has been implemented. No further action is required.	Implemented

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			number." We reviewed the Munis Contract Module noting a "Contract" Number is utilized in place of a purchase order. The Contract number is unique and is utilized for the length for the contract. This numbering system has been consistent for all sampled service contracts.		
Admin No. 1	N/A	ML# 109	The District implemented the Admin No. 1 recommendation provided in the FAI Report. We evaluated the District's fraud reporting mechanism. Per the Deliverables section of the District's Implementation Plan, "Fraud Hotline will be added to the website by January 31, 2017 Fraud Hotline brochures and posters will be distributed to each school site and department by January 31, 2017." We confirmed the WeTip hotline (1-800-US-Fraud) was in operation by calling the service on August, 28, 2018. The answering representative noted that the District was an entity covered by the service and any issue received would be reported to the appropriate local authority, and not to the District. On August 31, 2018 we noted the fraud hotline brochure was posted and available at the Operation and Business Services Facility (1400 Marina Way). Per inquiry with the Internal Auditor and Director of Contracts, brochures are posted at every District location.	This item has been implemented. Staff will continue to be trained to ensure this continues.	Implemented
Admin No. 3	N/A	ML# 111	The District implemented the Admin No. 3 recommendation provided in the FAI Report. We evaluated Board review of District job descriptions for the Internal Audit Department. Per the Deliverables section of the District's Implementation Plan, "New Job Descriptions created for Internal Auditor, Confidential, and Director, Internal Auditor to BOE 11/2/16." We reviewed Board of Education Meeting minutes dated November 02, 2016 for inclusion of proposed job descriptions for the Internal Audit Department (Director, Internal Audit and Internal Auditor) noting unanimous consent vote by the Board.	This item has been implemented. No further action is required.	Implemented

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Admin No. 4	N/A	ML# 112	The District implemented the Admin No. 4 Recommendation provided in the FAI Report. We evaluated the District's establishment of the Implementation Task Force and Implementation Plan. Per the Deliverables section of the District's Implementation Plan, "BOE approval of Implementation Task Force on September 21, 2016. BOE 9/21/2016, Item F-5 attachments. Draft Implementation Plan approved by Task Force on October 21, 2016" We reviewed Board of Education Meeting minutes dated September 21, 2016 noting the approval of the Implementation Task Force on a four to one vote in favor of the motion. We also noted the Draft Implementation Plan, dated July 2017, was prepared by the Implementation Task Force and available on the District website.	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the recommendation has been implemented.	Implemented

B. PARTIALLY IMPLEMENTED THROUGH JUNE 30, 2017

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VLS Ref. No.	VLS Risk Rating	ITF Ref. No.	Observation	Management Response	Planned Resolution Date
TC 1-1	Low	ML# 1	The District has taken steps to address the TC 1-1 Conflict of Interest - CBOC recommendation provided in the FAI Report. However, based on available documentation the District was unable to provide evidence of CBOC membership openings per the District eNewsletter. We evaluated the methods of reaching out to the entire community to advertise the opportunity of membership in the CBOC. Based on the Deliverables section of the District's Implementation Plan, "Added openings to the District website on October 1. Will add openings to the District eNewsletter on Nov. 1. (provided by Marcus Walton 10/26/16)" We observed evidence for implementation of website CBOC openings posting on August, 27, 2018. Evidence of a published	The District agrees that it has taken steps on this recommendation. The recommendation identifies various ways in which to advertise the opportunity for membership in the CBOC. A District e-newsletter was published in December 2016 which had a link entitled "Bond Oversight Committee Seeks Members" to the	Ongoing

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			eNewsletter was not available and was confirmed by the District as not available on October 31, 2018. Absent evidence of a published eNewsletter, we were unable to validate that the District implemented this recommendation. Per inquiry with the District, the Implementation Plan will be updated to better reflect the District's intended implementation deliverable.	CBOC website to "join the team." The district continues to have "quick links" on its main page entitled "Board Committee/Subcommittee Information" and "Citizens Bond Oversight Committee" that directs potential committee members to the appropriate page. The website and e-newsletter are not the most effective way in which to recruit members. The most success comes from individual networking and verbal communications by CBOC members and district staff which is not applicable to be set forth in policies and procedures. The District will update the Implementation Plan deliverable to more clearly state how the recommendation is currently being implemented by the District.	
TC 4-2	Medium	ML# 5	The District has taken steps to address the TC 4-2 Compliance with Legal Requirements and Board Policies - Governance recommendation's Implementation Plan Deliverable prior to June 30, 2017. However, per Board meeting minute documentation, full Board attendance was not evident during the Brown Act Training workshop. We evaluated the Brown Act training workshop and Board member attendance. Per the Deliverables section of the District's Implementation Plan, "Attend Brown Act training sponsored by the District and Lozano, Smith on 1-25-17." We reviewed Brown Act training workshop presentation materials and confirmed training was held during the Board of Education Special Meeting dated January 25, 2017. We	The District has implemented this recommendation.	Implemented

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VLS Ref. No.	VLS Risk Rating	ITF Ref. No.	Observation	Management Response	Planned Resolution Date
			noted four of five members were present for the meeting and Brown Act training. No documentation was provided by the District to evidence makeup training sessions for absent Board members. Based on inquiry with the District, the Board in its entirety was trained on the Brown Act on February 7, 2018. Absent full Board attendance documentation, we were unable to validate that the District implemented this recommendation prior to June 30, 2017.		
TC 4-6	Medium	ML# 9	The District has taken steps to address the TC 4-6 Compliance with Legal Requirements and Board Policies - Governance recommendation's Implementation Plan Deliverable prior to June 30, 2017. However, per Board meeting minute documentation, full Board attendance was not evident during the training workshop. We evaluated the frequency of Board member governance handbook training hosted by the District. Per the Deliverables section of the District's Implementation Plan, "Workshop/training for Board conducted by attorney covering Governance Handbook provisions. Workshop completed on 1-25-17 on: The role of the Board, Brown Act/Board Communications, Board Meeting Process and Procedures, Conflict of Interest. Superintendent to schedule annual trainings with the Board." We reviewed Governance Handbook training workshop presentation materials and confirmed training was held during the Board of Education Special Meeting dated January 25, 2017. We noted four of five members were present for the meeting and Governance Handbook training. No documentation was provided by the District to evidence makeup training session for absent Board members. Annual training was evidenced by the District; however, policies and procedures were not modified to reflect annual practice. Based on inquiry with the District, the Board in its entirety was trained on the Board Handbook and other required trainings on January 6, 2018. Absent full Board attendance documentation, we were unable to validate that the District implemented this recommendation prior to June 30, 2017.	The District has implemented this recommendation.	Implemented
TC 6-2	High	ML# 13	The District has taken steps to address the TC 6-2 Budgeting Practices - Adequacy/Completeness recommendation's Implementation Plan Deliverable prior to	Staff will be counseled and trained regarding this recommendation. For a	June 2019

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VLS Ref. No.	VLS Risk Rating	ITF Ref. No.	Observation	Management Response	Planned Resolution Date
			June 30, 2017. Per our change order sample, the District was unable to document budget verification prior to approval of the contract, contract amendment, or Board approval of budget transfers; however, procedural documents were drafted. Per the Deliverables section of the District's Implementation Plan, "Developed, presented, and Board ratified resolution for budget revisions, resulting transfers, increases and/or decreases for the 2016-17 budget. The first resolution of this type included budget increases and transfers from fund balance. See attached Board documents. Board approval November 16, 2016." We sampled eight vendor's procurement records and 20 contract change orders noting no instance of budget verification or sign-off present on the proposal approval form or change order checklist. No other verification documentation was made available. Absent budget verification and sign-off on proposal approval forms or change orders, we were unable to validate that the District implemented this recommendation.	contract to be processed, it must have funding available in the associated line item. If there is insufficient funding, a budget transfer can be initiated by the processor of the contract, or by a department member who has access to the MUNIS financial system. Sign off can then be done by the appropriate project or department manager. This will be fully implemented by June 30, 2019.	
TC 6-3	High	ML# 14	The District has taken steps to address the implementation of the TC 6-3 Budgeting Practices - Adequacy/Completeness recommendation's Implementation Plan Deliverable prior to June 30, 2017. Based on our sample, the District was unable to document budget verification approval by the Fiscal Coordinator on the proposal approval form; however, procedural documents were drafted. Per the Deliverables section of the District's Implementation Plan, "The Fiscal coordinator will initial and date the Proposal Approval form to document the budget verification has been performed." We sampled eight vendor's procurement records, noting no instance of budget verification or sign-off present on the proposal approval form. No other verification documentation was made available. Six of the sampled vendors were procured during or after March 2017 (the District's reported implementation date). Absent budget verification and sign-offs present on proposal forms, we were unable to validate that the District implemented this recommendation. Per inquiry with the District, the Implementation Plan will be updated to better reflect the District's intended implementation deliverable.	The District has taken steps to implement this recommendation. Current practice requires the principal accountant to verify the budget and provide the account code for all expenditures on the proposal approval cover sheet. Historically, the budget verification and account code was provided by the fiscal coordinator or principal accountant. The District will update the Implementation Plan deliverable to more clearly state how the recommendation is currently being implemented by the District.	February 2019

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TC 6-4	High	ML# 15	The District has taken steps to address the TC 6-4 Budgeting Practices - Adequacy/Completeness recommendation provided in the FAI Report. Based on our sample, the District was able to document the Accountant's signature, although implementation was inconsistent. Per the Deliverables section of the District's Implementation Plan, "Up the duties of the Principal Accountant." However, the District's deliverable to address VLS's recommendation was determined to not be measurable for our audit procedures (see Recommendation No. 2 for further information). The VLS recommendation stated, "Require the Principal Accountant to initial and date the Munis Contract & Purchase Order Form to document that the budget string was reviewed for accuracy. In addition, the Principal Accountant must verify that the affected general ledger account string is appropriate and accurate for the specific contract based on the assigned budget string. This will ensure that there is proper review and oversight in this step and provide the proper audit trail documentation." We sampled eight vendor's procurement records, noting two instances of Principal Accountant sign-offs present on the proposal approval form, both occurring in May of 2017. The other six sampled vendors did not include Principal Accountant sign-offs on the proposal approval forms. Absent timely approvals and appropriate signs-off, we were unable to validate that the District implemented this recommendation.	Staff will be counseled and trained regarding this recommendation. Budget verification can be done by any staff member with MUNIS access. Sign off can be done by the Principal Accountant, or other financial/department supervisor. This will be fully implemented by June 30, 2019.	June 2019
TC 6-5	High	ML# 16	The District has taken steps to address the TC 6-5 Budgeting Practices - Adequacy/Completeness recommendation provided in the FAI Report. However, Project Budget Amendment/Transfer Approval Forms were inconsistent. We sampled budget amendments and transfers during the review period to confirm Principal Accountant review was present. Per the Deliverables section of the District's Implementation Plan, "Up the duties of the Principal Accountant." However, the District's deliverable to address VLS's recommendation was determined to not be measurable for our audit procedures (see Recommendation No. 2 for further information). The VLS recommendation stated "Require that the Principal Accountant continue the review of the Project Budget Amendment/Transfer Form to verify that the	Staff will be counseled and trained regarding this recommendation with full implementation by June 30, 2019.	June 2019

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			budget amount(s) is accurate and project string(s) is appropriate. Add a section to the form for the Principal Accountant's initials and date to document that this review occurred. Additionally, add a section where the funding source and total amount of the amendment/transfer(s) can be documented." We reviewed sampled budget amendments and transfers occurring between December 2016 and June 2017, noting approval forms were completed; however, the Principal Account review was only present on five of 20 samples, all occurring after May 30, 2017 (the District's reported implementation date). Additionally, sampled amendment and transfer approval forms occurring after May 30, 2017 were inconsistent, resulting in a lack of review signature from the Principal Account and other noted approvers on the form. Absent timely approvals and appropriate signs-off, we were unable to validate that the District implemented this recommendation.		
TC 6-6	High	ML# 17	The District has taken steps to address the TC 6-6 Budgeting Practices - Adequacy/Completeness recommendation provided in the FAI Report. However, Fund 21 Budget Summary Reports were not approved monthly, nor was a reconciling log available. We sampled budget amendments and transfers during the review period to confirm Board approval was available. Per the Deliverables section of the District's Implementation Plan, "New forms were developed and have been approve by the Board for budget amendments and budget transfers. Used in November 2016 and March 2017." We reviewed sampled budget amendments and transfers occurring between December 2016 and June 2017, noting Board ratification was provided on March 1, 2017 and May 24, 2017 through the Bond Fund for Capital Outlay Fund 21 Budget Summary Report. However, Board ratification of budget transfers and amendments did not regularly occur on a monthly basis. Additionally, a log was not available to reconcile sample budget amendments and transfers to the Bond Fund for Capital Outlay Fund 21 Budget Summary Report and we were therefore unable to confirm Board ratification of individual sampled budget transfers and amendments. Absent timely Budget Summary Report approvals and reconciling logs, we were unable to validate that the District implemented this recommendation.	Staff will be counseled and trained regarding this recommendation with full implementation by June 30, 2019.	June 2019

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TC 7-1	Medium	ML# 21	The District has taken steps to address the TC 7-1 Vendor Contract Administration - Vendor Due Diligence recommendation provided in the FAI Report. However, based on our sample of construction contractors, the District was unable to document full implementation of procedural documents. Per the Deliverables section of the District's Implementation Plan, "The procedures were prepared in October 2015 to outline the process for procurement, and contracting construction services. The process is currently being updated to reflect current practice, including recommendations from the Forensic Audit." We sampled three construction contractors procured by the District, noting documentation demonstrating a full implementation of the procedures was not made available for the sampled construction contracts. Implementation requirements are outlined in the procedural documents. For instance, the Construction Bid Coordination Checklist and/or Proposal Approval Checklists were not provided or incomplete for two formal bid samples. Additionally, competitive quote documentation, Notice of Award, and Notice to Proceed documentation was not available for one CUPCCA bid proposal sample under $25,000. Absent complete procurement documentation per the procedural documents, we were unable to validate that the District fully implemented this recommendation. Per inquiry with the District, procedural documents and the Implementation Plan will be updated to better reflect the District's intended procedures and implementation deliverable.	The District has taken steps to implement this recommendation. Current practice does not require a Notice of Award or Notice to Proceed for construction contracts less than twenty-five thousand. Current practice also does not require retention of the Bid Coordination checklist, it is used as an internal checklist to verify the information needed to advertise and publish bid documents. Current practice does require completion of the proposal approval coversheet; however, the use and format of the proposal approval cover sheet has evolved from the original form. The district recognizes the importance of maintaining policies and procedures that align with acceptable practices to fulfil the District's duty to be accountable and transparent to the public. The District will update the Implementation Plan deliverable and procedure to more clearly state how the recommendation is currently being implemented by the District.	June 2019
TC 7-3	Medium	ML# 23	The District has taken steps to address the TC 7-3 Vendor Contract Administration - Vendor Due Diligence recommendation provided in the FAI Report. However, based	The District has taken steps to implement this recommendation.	June 2019

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VLS Ref. No.	VLS Risk Rating	ITF Ref. No.	Observation	Management Response	Planned Resolution Date
			on our sample of professional service vendors, the District was unable to document full implementation of procedural documents. Per the Deliverables section of the District's Implementation Plan, "The procedures were prepared in October 2015 to outline the process for procurement, and contracting Professional & Special Services. The process of procurement and associated approvals are part of the contract files." We sampled five professional service's procurement records, noting documentation demonstrating a full implementation of the procedures was not made available for any of the sampled professional service contracts. Implementation requirements are outlined in the procedural documents. For instance, documentation was not available to demonstrate a fair, competitive selection process for three of the four professional services samples requiring such per District procedural documents. Additionally, Proposal Approval Checklists were incomplete available for the samples. Samples included professional and special service contracts both under and over the Board approval threshold. Four of the five sampled contracts were procured after March 2017 (the District's reported implementation date). Absent complete procurement documentation per the procedural documents, we were unable to validate that the District fully implemented this recommendation. Per inquiry with the District, procedural documents and the Implementation Plan will be updated to better reflect the District's intended procedures and implementation deliverable.	The samples selected by the auditor included both professional services and special services which have completely different procurement processes. Special services were procured pursuant to the procurement process set forth in Government Code §53060 which does not require a competitive selection process. The additional architectural services within the existing DSA application that were contracted for Korematsu & Ohlone ES were assigned to the Architect of Record based on previous procurement and prior Board approval. The District recognizes the importance of maintaining policies and procedures that align with acceptable practices to fulfil the District's duty to be accountable and transparent to the public. The District will update the Implementation Plan deliverable and procedure to more clearly state how the recommendation is currently being implemented by the District.	
TC 7-4	Medium	ML# 24	The District has taken steps to address the TC 7-4 Vendor Contract Administration - Vendor Due Diligence recommendation provided in the FAI Report. Based on our sample, while the District was able to document proposal review and selection process for professional services, implementation was inconsistent. Per the Deliverables	The District has taken steps to implement this recommendation.	June 2019

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			section of the District's Implementation Plan, "The procedures were prepared in October 2015 to outline the process for procurement, and contracting Professional & Special Services. The process of procurement and associated approvals are part of the contract files." We sampled five professional service's procurement records, noting one instance of complete procurement documentation in January 2017. Implementation requirements are outlined in the procedural documents. Complete procurement documentation (e.g., proposals, firm ratings, results of interviews, etc.) was not made available by the District for the other four samples requiring such per District procedural documents, all occurring during or after March 2017 (the District's reported implementation date). Absent complete procurement documentation per the procedural documents, we were unable to validate that the District implemented this recommendation. Per inquiry with the District, procedural documents and the Implementation Plan will be updated to better reflect the District's intended procedures and implementation deliverable.	The samples selected by the auditor included both professional services and special services which have completely different procurement processes. Special services were procured pursuant to the procurement process set forth in Government Code §53060 which does not require a competitive selection process. The additional architectural services within the existing DSA application that were contracted for Korematsu & Ohlone ES were assigned to the Architect of Record based on previous procurement and prior Board approval. The District recognizes the importance of maintaining policies and procedures that align with acceptable practices to fulfil the District's duty to be accountable and transparent to the public. The District will update the Implementation Plan deliverable and procedure to more clearly state how the recommendation is currently being implemented by the District.	
TC 7-5	Medium	ML# 25	The District has taken steps to address the TC 7-5 Vendor Contract Administration - Vendor Due Diligence recommendation provided in the FAI Report. Based on our sample, while the District was able to document formal conflict of interest check during the proposal process, implementation was inconsistent. Per the Deliverables section of	The District agrees that it has taken steps on this recommendation.	June 2019

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			the District's Implementation Plan, "This was reviewed by legal counsel. Training from legal counsel was provided for all Bond Team staff members in October 2016." Based on the VLS recommendation, recommendation implementation included the following: "Incorporate a formal, documented process to perform a conflict of interest check for all vendors submitting proposals to the District for the bond program." We confirmed training from legal counsel was evidenced through training materials and Board meeting minutes. Additionally, we sampled eight vendor's procurement records, noting that only one instance had available documentation of a formal conflict of interest check during the proposal process in January 2017. Documentation of conflict of interest checks during the proposal process was not made available by the District for the other seven samples, including one professional service procurement occurring in June 2017 (the completion date per the District's Implementation Matrix). Absent formal conflict of interest certifications, we were unable to validate that the District implemented this recommendation. Per inquiry with the District, the Implementation Plan will be updated to better reflect the District's intended implementation deliverable.	Current practice for construction contracts, the contractor provides a Non Collusion Declaration, pursuant to Public Contract Code §7106. Current practice for non-construction contracts, the RFQ/RFP procurement process includes conflict of interest certification. In addition, legal counsel has prepared a conflict of interest certification document that may be incorporated into an Agreement for services. Staff is preparing a formal documented process that will highlight all the of steps being proactively taken during the procurement process to identify any potential conflict of interest. The District will update the Implementation Plan deliverable and procedure to more clearly state how the recommendation is currently being implemented by the District.	
TC 8-1	Medium	ML# 26	The District has taken steps to address the TC 8-1 Vendor Contract Administration - Vendor Contracts recommendation prior to June 30, 2017. Based on our sample, while the District was unable to document a completed proposal approval form, procedural documents were drafted. Per the Deliverables section of the District's Implementation Plan, "The Proposal Approval Checklist must be completed and approved before any new contracts or requisitions can be entered into the District's financial system." We sampled eight vendor's procurement records, noting no instance of a completed	The District agrees that it has taken steps on this recommendation. In an effort to continually improve our practice, the use and format of the proposal approval cover sheet has evolved from the original form.	February 2019

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			proposal approval form including all signatures being provided by the District. Sampled proposal approval forms were often missing one or more signatures, dates, and/or had incomplete status sections. Absent completed proposal approval checklists with adequate sign-off documentation, we were unable to validate that the District implemented this recommendation. Per inquiry with the District, the Proposal Approval Checklist and the Implementation Plan will be updated to better reflect the District's intended approval procedure and implementation deliverable.	The District will update the Implementation Plan deliverable to more clearly state how the recommendation is currently being implemented by the District.	
TC 8-2	Medium	ML# 27	The District has taken steps to address the implementation of the TC 8-2 Vendor Contract Administration - Vendor Contracts recommendation prior to June 30, 2017. Based on our sample, the District was unable to document a completed proposal approval form, including a budget review section. While procedural documents were drafted, they were not Board approved through June 30, 2018. Additionally, proposal approval templates present in procedural documents, dated October 2016, included a budget approval section; however, they were inconsistent with approval forms utilized in vendor procurement. Per the Deliverables section of the District's Implementation Plan, "The proposal approval checklist includes a budget review section. The process was updated to reflect best practices, including recommendations from the forensic audit." We sampled eight vendor's procurement records, noting no instance of a completed proposal approval form including a budget review section. No other budget verification documentation was made available. Six of the sampled vendors were procured during or after March 2017 (the District's reported implementation date). Based on the District's response, this recommendation was implemented; however, absent budget verification and sign-off present on proposal approval forms, we were unable to validate that the District implemented this recommendation. Per inquiry with the District, the Proposal Approval Checklist and the Implementation Plan will be updated to better reflect the District's intended approval procedure and implementation deliverable.	The District has implemented this recommendation. In an effort to continually improve our practice, the use and format of the proposal approval cover sheet has evolved from the original form. In March 2017, a budget review section was added to the proposal approval cover sheet to incorporate the fiscal approval into the same form. In May 2017, the principal accountant and financial coordinator joined the fiscal team, and assumed responsibility to sign the form and provide the account code. The integration of fiscal, procurement, and engineering approval on a single form for all contracts and requisitions/purchase orders was very helpful for the team. In June 2017, the team reformatted the form to provide greater clarity for the fiscal team	February 2019

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VLS Ref. No.	VLS Risk Rating	ITF Ref. No.	Observation	Management Response	Planned Resolution Date
				including a breakdown by fiscal year for multi-year contracts, and an area to indicate and track if/when a budget transfer/amendment was necessary. The District will update the Implementation Plan deliverable to more clearly state how the recommendation is currently being implemented by the District.	
TC 8-4	Medium	ML# 29	The District has taken steps to address the TC 8-4 Vendor Contract Administration - Vendor Contracts recommendation provided in the FAI Report. Based on our sample, the District was able to document a conflict of interest clause in vendor contracts, although implementation was inconsistent. Based on the Deliverables section of the District's Implementation Plan, "Legal counsel reviewed the recommendations and provided contractual revisions to strengthen the existing procurement and contracting." We sampled eight vendor's procurement records, noting one instance of a conflict of interest clause within the vendor contract, occurring in January 2017. Conflict of interest clauses were not identified within the other seven sampled vendor contracts provided. Six of the sampled vendors were procured during or after March 2017 (the District's reported implementation date). Absent conflict of interest clauses within contracts, we were unable to validate that the District implemented this recommendation. Per inquiry with the District, the Implementation Plan will be updated to better reflect the District's intended implementation deliverable.	The District agrees that it has taken steps on this recommendation. Current practice for construction contracts, the contractor provides a Non Collusion Declaration, pursuant to Public Contract Code §7106. Current practice for non-construction contracts, the RFQ/RFP procurement process includes conflict of interest certification. In addition, legal counsel has prepared a conflict of interest certification document that may be incorporated into an Agreement for services. Staff is preparing a formal documented process that will highlight all of the steps being proactively taken during the procurement process to identify any potential conflict of interest.	June 2019

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VLS REPORT REFERENCE		DISTRICT REFERENCE	MOSS ADAMS OBSERVATION	MANAGEMENT RESPONSE PROVIDED BY THE DISTRICT	
VLS Ref. No.	VLS Risk Rating	ITF Ref. No.	Observation	Management Response	Planned Resolution Date
				The District will update the Implementation Plan deliverable and procedure to more clearly state how the recommendation is currently being implemented by the District.	
TC 13-2	Medium	ML# 43	The District has taken steps to address the TC 13-2 Change Order Approval and Accounting Practices recommendation provided in the FAI Report. Based on our sample of vendor change orders, the District was able to document the completion of change order review and approval prior to board presentation, although implementation was inconsistent. Per the Deliverables section of the District's Implementation Plan, "The District implemented a change order checklist to verify that all required signatures and documents are included, prior to submission for the BOE. The change order checklist is signed by the Director of Contract Administration and Chief Engineering Officer to document the review prior to submission for the Board." We sampled 13 construction change orders procured by the District, noting no documented instances of change order review and approval prior to Board presentation. Documentation was not made available for all 13 sampled construction change orders identifying change order approval by the Director of Contracts and the Chief Engineering Officer prior to board presentation. For all sampled change orders, a change order checklist was utilized; however, date of approval was either not documented and/or signatures were absent for all of the samples. Absent timely approved forms, we were unable to validate that the District implemented this recommendation.	The District agrees that it has taken steps on this recommendation. The District will modify the existing change order checklist to include a date field.	February 2019
TC 13-5	Medium	ML# 46	The District has taken steps to address the TC 13-5 Change Order Approval and Accounting Practices recommendation provided in the FAI Report. Based on our sample of vendor change orders, the District was able to document the completion of change order review and approval prior to Board presentation, although implementation was inconsistent. Per the Deliverables section of the District's	The District has implemented this recommendation. The District will update the Implementation Plan deliverable to more clearly state how the recommendation is	February 2019

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VLS REPORT REFERENCE		DISTRICT REFERENCE	MOSS ADAMS OBSERVATION	MANAGEMENT RESPONSE PROVIDED BY THE DISTRICT	
VLS Ref. No.	VLS Risk Rating	ITF Ref. No.	Observation	Management Response	Planned Resolution Date
			Implementation Plan, "The District implemented a change order checklist to verify that all required signatures and documents are included, prior to submission for the BOE. The change order checklist is signed by the Director of Contract Administration and Chief Engineering Officer to document the review prior to submission for the Board." We sampled 13 construction change procured by the District, noting no documented instances of change order review and approval prior to Board presentation. Documentation was not made available for all 13 sampled construction change orders identifying change order approval by the Director of Contracts and the Chief Engineering Officer prior to Board presentation. For all sampled change orders, a change order checklist was utilized; however, date of approval was either not documented and/or signatures were absent for all of the samples. Based on the District's response, this recommendation was implemented; however, absent timely approved checklists, we were unable to validate that the District implemented this recommendation. Per inquiry with the District, the Implementation Plan will be updated to better reflect the District's intended implementation deliverable.	currently being implemented by the District.	
TC 13-7	Medium	ML# 48	The District has taken steps to address the TC 13-7 Change Order Approval and Accounting Practices recommendation provided in the FAI Report. Based on our sample of change orders, the District was able to document the utilization of the proposal approval form for vendor add service change requests; however, forms were incomplete. Based on the Deliverables section of the District's Implementation Plan, "The Proposal Approval Checklist form is used for every add-service proposal." We sampled seven add service change requests, noting the proposal approval form was utilized for all samples. However, the proposal checklists were incomplete and did not include all appropriate signatures for all seven samples. Five of the seven samples occurred during or after February 2017 (the District's reported implementation date). Absent timely approved forms, we were unable to validate that the District implemented this recommendation.	The District agrees that it has taken steps on this recommendation. The District will update the Implementation Plan deliverable to more clearly state how the recommendation is currently being implemented by the District.	February 2019

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VLS REPORT REFERENCE		DISTRICT REFERENCE	MOSS ADAMS OBSERVATION	MANAGEMENT RESPONSE PROVIDED BY THE DISTRICT	
VLS Ref. No.	VLS Risk Rating	ITF Ref. No.	Observation	Management Response	Planned Resolution Date
TC 13-8	Medium	ML# 49	The District has taken steps to address the TC 13-8 Change Order Approval and Accounting Practices recommendation provided in the FAI Report. Based on our sample of change orders, the District was able to document the utilization of the proposal approval form for vendor add service change requests; however, forms did not include Associate Superintendent approval. Per the Deliverables section of the District's Implementation Plan, “The Proposal Approval Checklist form is used for every add- service proposal.” We sampled three add service change requests in excess of $50,000, noting the proposal approval form was utilized; however, the Associate Superintendent of Operations and Bond Program approval signature was not provided within the Proposal Approval Checklist documenting approval prior to Board presentation. Two of the three samples occurred during or after February 2017 (the District’s reported implementation date). Based on the District response, Associate Superintendent of Operations approval is achieved through electronic upload; however, documentation was not evident or provided by the District. Absent timely approval documentation, we were unable to validate that the District implemented this recommendation.	The District has implemented this recommendation. The Associate Superintendent of Operations approves all Board precis prior to uploading agenda items into Agenda-On-Line for board of education upcoming meetings. The District will update the Implementation Plan deliverable to more clearly state how the recommendation is currently being implemented by the District.	February 2019

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C. NOT IMPLEMENTED THROUGH JUNE 30, 2017

VLS REPORT REFERENCE		DISTRICT REFERENCE	MOSS ADAMS OBSERVATION	MANAGEMENT RESPONSE PROVIDED BY THE DISTRICT	
VLS Ref. No.	VLS Risk Rating	ITF Ref. No.	Observation	Management Response	Planned Resolution Date
TC 16-5	Medium	ML# 70	The District was unable to provide evidence of the implementation of the TC 16-5 Financial Reporting recommendation's Implementation Plan Deliverable prior to June 30, 2017. Based on available documentation, the District was unable to provide Cash Flow and Financial Status Reports including footnotes reconciling balances to reported amounts. Per the Deliverables section of the District's Implementation Plan, "Footnotes have been included in Cash Flow Reports. Footnotes have been included in Financial Status Reports." We reviewed Cash Flow Reports and Financial Status reports for April, 30, 2017 and April 30, 2018 noting no inclusion of footnotes reconciling beginning balances. No reconciliation of balances for available monthly reports was provided by the District. No monthly reports including reconciling footnotes were provided by the District.	Staff will be counseled and trained regarding the need for footnotes on the cash flow and financial status reports. This will be implemented by June 30, 2019.	June 2019
TC 16-6	Medium	ML# 71	The District was unable to provide evidence of the implementation of TC 16-6 Financial Reporting Recommendation's Implementation Plan Deliverable prior to June 30, 2017, although evidence was available demonstrating implementation through June 30, 2018. Based on available documentation, the District was unable to provide Monthly Warrant Listing reports including reconciliation footnotes prior to June 30, 2017. However, we evaluated the April 2018 Monthly Warrant Listing report footnotes. Per the Deliverables section of the District's Implementation Plan, "Footnotes on monthly A/P Checklist." We reviewed the Monthly Warrant Listing report dated April 2018, noting the inclusion of a retention reconciliation to the total April expenditure amount.	Staff will be counseled and trained regarding the need for footnotes on the monthly warrant listing reports. This will be implemented by June 30, 2019.	June 2019
TC 16-10	Medium	ML# 75	The District was unable to provide evidence the implementation of TC 16-10 Financial Reporting recommendation's Implementation Plan Deliverable prior to June 30, 2017, although evidence was available demonstrating implementation through June 30, 2018. Based on available documentation, the District was unable to provide cash flow projection reports prior to June 30, 2017. However, we evaluated the preparation of monthly cash flow projections from August 2017 through April 2018. Per the	The District has implemented this recommendation. The District will update the District's Implementation Plan to acknowledge the Auditor's observation confirming the	Implemented

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VLS REPORT REFERENCE		DISTRICT REFERENCE	MOSS ADAMS OBSERVATION	MANAGEMENT RESPONSE PROVIDED BY THE DISTRICT	
VLS Ref. No.	VLS Risk Rating	ITF Ref. No.	Observation	Management Response	Planned Resolution Date
			Deliverables section of the District's Implementation Plan, "The cash flow projection is reviewed monthly to assess potential adjustments." We reviewed monthly cash flow projection reports for Pinole Valley High School from August 2017 through April 2018, noting a comprehensive project listing and committed cost assessment.	recommendation has been implemented after June 30, 2017.	

D. UNDETERMINED

VLS REPORT REFERENCE		DISTRICT REFERENCE	MOSS ADAMS OBSERVATION	MANAGEMENT RESPONSE PROVIDED BY THE DISTRICT	
VLS Ref. No	VLS Risk Rating	ITF Ref. No	Observation	Management Response	Planned Resolution Date
TC 11-2	Medium	ML# 36	The District was unable to provide evidence of implementation of the TC 11-2 Vendor Contract Administration - Invoice Payments recommendation's Implementation Plan Deliverable prior to June 30, 2017, although evidence was available demonstrating implementation through June 30, 2018. Per the Deliverables section of the District's Implementation Plan, "The process for rejecting an invoice is currently being performed by staff. The development of the full procedure and staffing assignments is in process. See ML#35" We reviewed sampled expenditures noting no instances of invoice rejection, and upon request the District was unable to provide example of the invoice rejection letters implementation prior to June 30, 2017. Per inquiry with the District, no invoices were formally rejected during the audit period. Additionally, no policies or procedural documents including invoice rejection procedures were made available. Therefore, the District's completion of the Implementation Plan deliverable for the improvement recommendation could not be determined prior to June 30, 2017. However, an example of invoice rejection was available for an architectural service	The District has implemented this recommendation. Ongoing practice requires that invoices that cannot be accepted are rejected and returned to the vendor to revise and resubmit. The District will update the Implementation Plan deliverable to more clearly state how the recommendation is currently being implemented by the District.	Implemented

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VLS REPORT REFERENCE		DISTRICT REFERENCE	MOSS ADAMS OBSERVATION	MANAGEMENT RESPONSE PROVIDED BY THE DISTRICT	
VLS Ref. No	VLS Risk Rating	ITF Ref. No	Observation	Management Response	Planned Resolution Date
			provider dated May 3, 2018. Absent evidence of an invoice rejection through June 30, 2017, we were unable to validate that the District implemented this recommendation.		
FI 1-4	N/A	ML# 79	The District was unable to provide adequate evidence that steps had been taken to implement the FI 1-4 Conflict of Interest recommendation's Implementation Plan Deliverable prior to June 30, 2017. Per the Deliverables section of the District's Implementation Plan, “Legal counsel consulted and provided attorney-client privileged memorandum to District. Legal counsel had closed session discussion with Board resulting in direction on this matter.” Legal Memo and Closed Session meeting minutes' documentation was not made available for our review. Therefore, the District's completion of the implementation plan deliverable for the improvement recommendation could not be determined.	The District has implemented this recommendation. The verbal and written communications from Legal Counsel to the Board of Education on this matter continues to be protected by attorney-client privilege.	Implemented
FI 1-5	N/A	ML# 80	The District was unable to provide adequate evidence that steps had been taken to implement the FI 1-5 Conflict of Interest recommendation's Implementation Plan Deliverable prior to June 30, 2017. Per the Deliverables section of the District's Implementation Plan, “Legal counsel consulted and provided attorney-client privileged memorandum to District. Legal counsel had closed session discussion with Board resulting in direction on this matter.” Legal Memo and Closed Session meeting minutes' documentation was not made available for our review to address this recommendation. Therefore, the District's completion of the implementation plan deliverable for the improvement recommendation could not be determined.	The District has implemented this recommendation. The verbal and written communications from Legal Counsel to the Board of Education on this matter continues to be protected by attorney-client privilege.	Implemented
FI 3-6	N/A	ML# 90	The District was unable to provide adequate evidence that steps had been taken to implement the FI 3-6 Vendor Contract Administration - SGI recommendation's Implementation Plan Deliverable prior to June 30, 2017. Per the Deliverables section of the District's Implementation Plan, “Legal counsel was consulted and had closed session discussion with Board resulting in direction on this matter.” Closed Session meeting minutes' documentation was not made available for our review to address this	The District has implemented this recommendation. The verbal and written communications from Legal Counsel to the Board of Education on this matter continues to be protected by attorney-client privilege.	Implemented

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VLS REPORT REFERENCE		DISTRICT REFERENCE	MOSS ADAMS OBSERVATION	MANAGEMENT RESPONSE PROVIDED BY THE DISTRICT	
VLS Ref. No	VLS Risk Rating	ITF Ref. No	Observation	Management Response	Planned Resolution Date
			recommendation. Therefore, the District's completion of the implementation plan deliverable for the improvement recommendation could not be determined.		
FI 3-8	N/A	ML# 92	The District was unable to provide adequate evidence that steps had been taken to implement the FI 3-8 Vendor Contract Administration - SGI recommendation's Implementation Plan Deliverable prior to June 30, 2017. Per the Deliverables section of the District's Implementation Plan, “Legal counsel consulted and provided attorney-client privileged memorandum to District. Legal counsel had closed session discussion with Board resulting in direction on this matter.” Legal Memo and Closed Session meeting minutes' documentation was not made available for our review to address this recommendation. Therefore, the District's completion of the implementation plan deliverable for the improvement recommendation could not be determined.	The District has implemented this recommendation. The verbal and written communications from Legal Counsel to the Board of Education on this matter continues to be protected by attorney-client privilege.	Implemented
FI 10-1	N/A	ML# 105	The District was unable to provide adequate evidence that steps had been taken to implement the FI 10-1 Change Order Approval and Accounting Practices recommendation's Implementation Plan Deliverable prior to June 30, 2017. Per the Deliverables section of the District's Implementation Plan, “Legal counsel consulted and provided attorney-client privileged memorandum to District. Legal counsel had closed session discussion with Board resulting in direction on this matter.” Legal Memo and Closed Session meeting minutes' documentation was not made available for our review to address this recommendation. Therefore, the District's completion of the implementation plan deliverable for the improvement recommendation could not be determined.	The District has implemented this recommendation. The verbal and written communications from Legal Counsel to the Board of Education on this matter continues to be protected by attorney-client privilege.	Implemented
FI 10-2	N/A	ML# 106	The District was unable to provide adequate evidence that steps had been taken to implement the FI 10-2 Change Order Approval and Accounting Practices recommendation's Implementation Plan Deliverable prior to June 30, 2017. Based on the Deliverables section of the District's Implementation Plan, “Legal counsel consulted and provided attorney-client privileged memorandum to District. Legal counsel had closed session discussion with Board resulting in direction on this matter.” Legal Memo	The District has implemented this recommendation. The verbal and written communications from Legal Counsel to the Board of Education on this matter continues to be protected by attorney-client privilege.	Implemented

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VLS REPORT REFERENCE		DISTRICT REFERENCE	MOSS ADAMS OBSERVATION	MANAGEMENT RESPONSE PROVIDED BY THE DISTRICT	
VLS Ref. No	VLS Risk Rating	ITF Ref. No	Observation	Management Response	Planned Resolution Date
			and Closed Session meeting minutes' documentation was not made available for our review to address this recommendation. Therefore, the District's completion of the implementation plan deliverable for the improvement recommendation could not be determined.		

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BOND PROGRAM
PERFORMANCE AUDITS OVERVIEW

This matter was on the September 9, 2020 Board of Education agenda (Item E.2). Due to the lack of time at that meeting, the item was deferred and was subsequently placed on the September 30, 2020 Joint Board/CBOC meeting agenda.

The September 9, 2020 Board agenda packet included Dr. Tony Wold's ***Bond Program Audits Overview*** PowerPoint slides.

The purpose of this report is to respond to Dr. Wold's September 9, 2020 PowerPoint presentation.

No.	Dr. Tony Wold	Response
1	"The Bond Performance Audit verifies that Bond proceeds are used on projects listed in the ballot measure." (4) [1]	The effectiveness and results of the FY2020 expenditure of $56,609,731 [2] will not be audited.
2	Regarding Moss Adams' program effectiveness audit, "Implementation Status: 24 recommendation will be deemed fully implemented when the final Program Management Plan is published." (5)	The implementation of these 24 audit recommendations will not be verified by an independent third-party auditor.

[1] Dr. Wold's PowerPoint September 9, 2020 presentation, slide number.
[2] Unaudited Actuals FY2020, Building Fund, September 16, 2020, page 1.

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No.	Dr. Tony Wold	Response
3	Regarding Moss Adams' Forensic Report recommendations , "Phase 1 Review: July 1, 2016 – June 30, 2017 -33 implemented, 19 partially implemented, 3 not implemented, 7 undetermined.[3]" (9) "Proposed Phase 1.5 Review and re-verification of 29 Phase 1 recommendations that were not verified as 'implemented'." (10)	There is no current plan to verify the implementation of these 29 recommendations by an independent third-party auditor.
4	Forensic Audit Investigation Report recommendations, "Phase 2: Review and verification of the 50 recommendations implemented after June 30, 2017 to commence upon implementation of all recommendations." (9) "Complete third party independent Phase 2 review and verification no later than June 30, 2021." (10)	These 50 recommendations were made four years ago on September 21, 2016 and have not been implemented as verified by an independent third-party auditor.

Anton Jungherr, CBOC Member
Don Gosney, CBOC Chairperson

[3] Due to Attorney/Client privilege being invoked by the District

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Implementation of Recommendations

September 2020

WCCUSD
Forensic Accounting Investigation
Phase II Report
http://www.wccusd.net/audit

Implementation Task Force Members:
Matthew Duffy, Superintendent
Luis Freese, Associate Superintendent, Operations
Tony Wold, Associate Superintendent, Business Servic
Margarita Romo, Internal Auditor
Melissa Payne, Director of Contracts
Cameron Moore, Citizens' Bond Oversight Committee Me
vacant, Solutions Team Member

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Background

VLSFAI - On September 21, 2016, the Board accepted the Vicenti, Lloyd & Stutzman, LLP Forensic Accounting Investigation (VLSFAI) Phase II Report, which offered 112 recommendations to improve management and oversight of WCCUSD's bond program. Some recommendations were assigned high, medium, or low-risk designations.

Implementation Task Force - An implementation task force comprised of district staff and representatives of key stakeholders was created to develop and monitor the plan for implementing recommendations.

Moss Adams LLC Review of Implementation - On October 18, 2017, the Board of Education approved a contract with Moss Adams, LLC to conduct a third-party independent review of the implementation of the VLSFAI recommendations. The scope of the contract provided for two phases:

- **Phase 1:** From November 2017 - March 2019, Moss Adams reviewed 62 recommendations that the District deemed implemented as of June 30, 2017. Each recommendation was reviewed and designated as "Implemented and Verified", "Partially Implemented", "Not Implemented", or "Undetermined".
- **Phase 2:** Moss Adams will review the remaining 50 recommendations. Phase 2 will begin when the District identifies all recommendations as implemented.

Internal Auditor Review of Implementation - The District's Internal Auditor (IA) will independently review the implementation of recommendations in a timely manner. The IA will review and verify the VLSFAI recommendations upon implementation by the District.

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Bond Program Management Plan & Audit Recommendation Alignment

The Bond Program Management Plan in intended to provide the District with documentation of the internal controls that properly implement the District's policies, safeguard its assets, provide compliance with state and federal laws and regulations, and produce timely and accurate financial information.

Forensic Accounting Investigation Phase II Report
Recommendation Guide
as of September 25, 2020

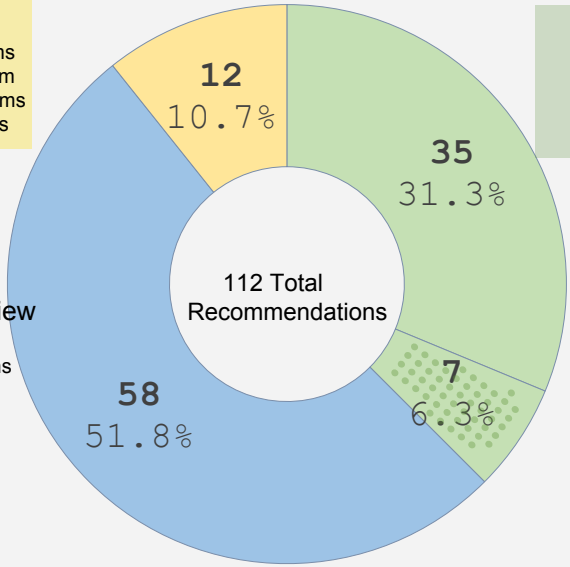
Abbreviation Legend	
PO	Program & Operations
A	Administrative
PM	Project Management
F	Fiscal
App	Appendix

ML #	VLS #	Brief Description	PMP
1	TC 1-1	Advertise CBOC membership opportunities	PO 3.6.5
2	TC 2-1	Clarify "review period" in Master Plan	PO 1.2.2
3	TC 2-2	Bond Measure ballot language should refer to Long-Range Facilities Master Plan	N/A
4	TC 4-1	Revise Governance Handbook to clarify Board role v. Management functions	N/A
5	TC 4-2	Board Member Brown Act training	N/A
6	TC 4-3	Revise Governance Handbook to strengthen Conflict of Interest section	N/A
7	TC 4-4	Board Policy on Conflict of Interest specific to Board members & District vendors	N/A
8	TC 4-5	Governance Handbook & Board Policy of Board members authority over amendments	N/A
9	TC 4-6	Annual Board Member training on the Governance Handbook	N/A
10	TC 5-1	Annual Internal Review of Long Range Facilities Master Plan	PO 1.2.2
11	TC 5-2	Procedure for multi-year budgets for Priority Schools in Facilities Master Plan	F 1.1; App 1.6.1, 1.5.1
12	TC 6-1	Procedure for budgeting practices: preparation, tracking, reporting & approval	F 1.1; App 1.6.1, 1.5.2
13	TC 6-2	Budget verification prior to approval of contract or change order by Board	F 1.3.2; App 1.5.2, 1.6.3
14	TC 6-3	Budget verification documentation	F 1.3.2; App 1.5.2, 1.6.3

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In Progress

5 auditing items
1 policy item
2 CBOC items
2 ILC items



Implemented & Verified

35 Recommendations "Implemented & Verified" by Moss Adams, Phase 1*

Implemented & Ready for Review

60 Recommendations "Implemented" by District being prepared for review by the Internal Auditor

Implemented

7 Recommendations Attorney-Client Privilege

Anticipated Implementation Timeline	February 2020	October 2020
Total Implemented & Verified*	35	
Total Implemented	100	112
% Implemented (Total Items 112)	89%	100%
Total High Risk Items	17	21
% Implemented (Total Items 21)	81%	100%

*Phase 1, Recommendations implemented by 6/30/17

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Recommendations In Process

Master List #	VLSFAI Reference	Strategy & Next Steps	Risk	Description
33	TC 8-8		Med	Audit vendor contracting
37	TC 11-3		Med	Audit vendor invoice rejection process
51	TC 13-10		High	Audit add service and change order process
54	TC 14-2		High	Review Multi - Year use and function in MUNIS
61	TC 14-9		High	MUNIS access rights - Designated to Director of Internal Auditor, requires DIA oversight for Munis access rights
76	FI 1 - 1			District Business Ethics Expectation Policy for vendors
77	FI1 - 2			ILC Policy Review
78	FI1 - 3			ILC Material Review
96	FI6 - 2		High	Board Policy - Use of resources for CBOC
97	FI6 - 3		High	Board Policy - Establish CBOC budget

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Abbreviation Legend	
PO	Program & Operations
A	Administrative
PM	Project Management
F	Fiscal
App	Appendix

Master List #	Moss Adams 2017 -2019	Brief Description	PMP Location	WCCUSD
113	CAPA	Reimburse School Facility Consultants cost	N/A	Implemented
114	CAPA	Timekeeping for District Bond Program Staff	PO 2.3.1	Implemented
115	1	Process for Annual Staffing Plan	PO 2.3	Implemented
116	2	Process for Reporting including Cash Flow	PO 4; App 1.3	Implemented
117	2017; 2018:3; 2019:3a	Procedure for Design & Construction Budget Management	F 1.1; App 1.5 & 1.6	Implemented
118	3b	Process for Reporting including Project level expenditures	PO 1.3	Implemented
119	2017:4; 2018 & 2019:4a	Procedure for Bidding & Procurement Thresholds	A 1.2	Implemented
120	4b	Process for Design-Build procurement	A 2.2	Implemented
121	4c	Process for Documenting Competitive Pricing	A 2.3.5.6, 2.3.5.10	Implemented
122	5	Procedures for Fraud Prevention	PO 3.3	Implemented
123	6a	Process for Master Planning	PO 1.2; PM Intro	Implemented
124	6b	Process for Bond Program Reporting	PO 4; App 1.3	Implemented
125	8	Process for Claims Avoidance	App 1.11.3	Implemented
126	9	Process for Updating Material Specifications Log	PM 1.2.8	Implemented
127	10	Process for Value Engineering & Cost Benefit Analysis	PM 1.3.2.4	Implemented
128	11	Process for Project Closeout & Warranty Management	PM 2.8	Implemented
129	13a	Process for Change Orders	PM 2.3.7	Implemented
130	13b	Process for Change Order Reporting	App 1.2.3	Implemented
131	2017:5; 2018; 2019:13c	Process for Professional & Special Services Amendments	A 2.3.9; App 1.5.3, 1.4.2, 1.6.3	Implemented
132	14	Procedure for Vendor Payment Processing	F 3.1.2; App 1.7.5 & 1.8	Implemented
133	15	Procedure/Checklist for Project Close-Out	PM 2.4	Implemented
134	16	Pricing Goals	F 5	Implemented
135	19	Process for Timely Invoice Processing	F 3.1.2; App 1.7.5 & 1.8	Implemented
136	20	Process for Local Capacity Building	A 2.1.2	Implemented
137	21	Board Policy for CBOC	N/A	OPEN
138	2017; 2018:22; 2019:22b	Improve & Update CBOC Website	N/A	IN PROCESS
139	2017; 2018:22; 2019:22a	Publish the Bond Program Management Plan		IN PROCESS
140	22c	Develop a Bond Program Communication Strategy	PO 4.7	Implemented

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