San Ysidro School District EST - 1887

QUALITY EDUCATION AND OPPORTUNITY FOR ALL STUDENTS TO SUCCEED

CITIZENS' BOND OVERSIGHT COMMITTEE

Organizational Meeting

March 20, 2024

MEETING MATERIALS

ITEM NO. 8.1

Procurement Basics for General Obligation Bond Construction Programs

Citizen’s Bond Oversight Committee San Ysidro School District

March 20, 2024

Goals of Public Procurement

BBK
BEST BEST & KRIEGER LLP
ATTORNEYS AT LAW

- Obtain goods and services from qualified providers at the most advantageous terms to the District possible
- Use competitive solicitations to ensure economic pricing for such goods and services
- Typically “bids” or “proposals”

Procurement Basics

BEST BEST & KRIEGER LLP
ATTORNEYS AT LAW

- ***Public Contract Code section 20111 et seq. & 22000 et seq.***
  - Public Works Projects = (CUPCAA) Bid limits
    - Quotes Requested under $60K,
    - Informal bids $60K to $200K,
    - Formal bids if over $200,000
    - Lowest Responsive/Responsible Bidder

Procurement Basics (cont'd)

- Goods, Supplies, Services = Competitively Bid/Awarded if over $109,300 (CPI for 2023)
  - Quotes generally requested under bid limit
- Exceptions are limited, should not be standard practice
  - i.e. Cooperative purchases - CMAS & Piggybacking

Procurement Basics (cont'd)

BBK
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ATTORNEYS AT LAW

- Professional Services
  - Informal/Formal RFP or RFQ – Awarded Based on Demonstrated Competence & Qualifications
    - (For example - Architects/Construction Managers per Gov't Code § 4525 et seq.)
    - Price may be considered but can't be basis of award

Public Works Contract Basics

BEST BEST & KRIEGER LLP
ATTORNEYS AT LAW

- Plans and Specifications
- Payment and Performance Bonds (Civ. Code § 9550.)
- Insurance and Indemnification in favor of District
- Appropriate Termination Rights

Public Works Contract Basics (cont'd)

BBK
BEST BEST & KRIEGER LLP
ATTORNEYS AT LAW

- Department of Industrial Relations Registration as Public Works Contractor
- Prevailing Wage Requirements
  - Pursuant to Labor Code section 1720 et seq. prevailing wages must be paid for all "public works" in excess of $1,000
  - Violations may be subject to civil or criminal penalties

Project Labor Agreement

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BEST BEST & KRIEGER LLP
ATTORNEYS AT LAW

- **Project Labor Agreement (“PLA”) Entered into Summer of 2022**
  - Applies to all Measure T & U funded projects in excess of $1,000,000
  - Applicable to public works construction and construction related contracts

Project Labor Agreement (cont'd)

BEST BEST & KRIEGER LLP
ATTORNEYS AT LAW

- **Characteristics and Use**
  - What are PLAs? Authorized by Statute (Gov't Code §2500 et seq.)
  - They are a pre-hire collective bargaining agreement that establishes the basic terms and conditions of employment for the construction project/group of projects
  - Contain local hiring/worker dispatch requirements
  - Specifies wages and fringe benefits to be paid to all workers

Construction Delivery Methods

- Traditional "Design/Bid/Build" (PCC § 20111)
- Alternative Delivery Methods
  - Design/Build (Ed. Code § 17250.10 et seq.)
  - Lease-Leaseback (Ed. Code § 17400 et seq.)
  - Energy Conservation Services Contract (Gov't Code § 4217.10 et seq.)

Design-Build

- Pursuant to Ed. Code §17250.10 et seq. Design Build may be used for projects that exceed $1 million.
- Prequalification/RFP process must be carefully crafted to establish “best value” selection criteria, design minimums, and schedule/scope requirements.
- Once awarded the Design Builder is the Sole Responsible Entity (Contractor/Designer) for design and construction of the Project for “Guaranteed Maximum Price”
  - Unforeseen/unknown conditions & owner requested changes remain District responsibility.

Lease-Leaseback

- Ed. Code § 17406 added on January 1, 2017 (AB 2316) sets forth detailed RFP type requirements for “best value” award instead of low bid.
- District Leases Site to Contractor in Exchange for Construction of Facilities, contract documents set forth all construction and lease terms in accordance with applicable law.
  - Requires prequalification of contractors
  - Requires trained & skilled workforce terms

Energy Conservation Agreements

BEST BEST & KRIEGER LLP
ATTORNEYS AT LAW

- Pursuant to Government Code section 4217.10, school districts can award certain "energy conservation" contracts if:
  - The District can make a finding that the cost of the energy conservation services/improvements provided under the contract will be less than the cost of energy consumed without services/improvements.
  - Energy Conservation "findings" must be made prior to award, and after public hearing with at least two weeks public notice.
  - Best practice is to use a detailed RFP solicitation/procurement process, selection criteria, etc. documenting a competitive process.
  - Code allows design-build or design-bid-build contract terms (also allows Power Purchase Agreements (PPA)/leases).

Questions?

Ty Dorward, Partner

Tyree.Dorward@bbklaw.com | (619) 525-1338

ITEM NO. 9

SAN YSIDRO SCHOOL DISTRICT
4350 Otay Mesa Road, San Ysidro, CA 92173

CITIZENS' BOND OVERSIGHT COMMITTEE MEETING
Thursday, August 24, 2023 at 6:00 p.m.

MINUTES

Pursuant to Government Code Sections 54954 and 54954.2 and Education Code Section 35140, the Regular Meeting of the San Ysidro School District - Citizen's Bond Oversight Committee will be held on **Thursday, August 24, 2023 at 6:00 p.m**., to conduct its business meeting at **San Ysidro School District - Education Center / Board Room, 4350 Otay Mesa Road, San Ysidro, CA 92173.** Any meeting participant who engages in disorderly conduct which disturbs the peace and good order of the meeting, or refuses to comply with the lawful orders of the Board may be ordered removed from the meeting, and may be guilty of a misdemeanor (Cal. Penal Code Sec. 403).

THIS MEETING WILL BE RECORDED

1. **CALL TO ORDER** By: Chairman, Mr. Macedo Time: 6:03 p.m.

2. **ROLL CALL** by Marilyn Adrianzen, SYSD Chief Business Official
   Ricardo Macedo, Chairperson - Present
   Gloria McKearney, Vice Chairperson - Present
   Hilario Rodriguez, Member - Present
   Kenneth Johnson, Member - Absent
   Juan Morales, Member - Present
   Daniela Armstrong, Member - Present
   Vacant, Member

3. **FLAG SALUTE** By Chairman, Mr. Macedo

4. **AGENDA**
   Corrections and additions to the agenda.
   The Committee approved the agenda for the meeting with the following changes/corrections:
   - Change Committee Member's name from Daniela Ureta to Daniela Armstrong
   - Correct Minutes of June 15, 2023, #14b) to read …Community Flyer will be provided to the Committee.

   Motion: Rodriguez Second: McKearney Vote: 5/0

5. **PUBLIC COMMENT/COMMUNICATIONS WITH THE CITIZENS' BOND OVERSIGHT COMMITTEE**

PLEASE SUBMIT PUBLIC COMMENT FORMS PRIOR TO START OF MEETING
Per Board Policy #9323, three (3) minutes may be allotted to each speaker and five (5) minutes for organizations to address **all of their items**. If translation services are required, please state that, and an additional one (1) minute will be allotted. **When called, approach the lectern and give your name.**

The public has the opportunity to address the Committee on any item appearing on the agenda or not on the agenda. Persons wishing to address the Board are asked to fill out a ***Public Comment Form*** located at the sign-in area, and submit the completed form to the administrative assistant prior to the start of the meeting. Those who have a group concern are encouraged to select a spokesperson to address the Committee. A copy of the full agenda is available for view at the District Office located at 4350 Otay Mesa Road, San Ysidro, California. Also, on the district's website: www.sysdschools.org.

No public comments.

6. REPORTS/PRESENTATIONS

6.1 Committee's Governance Review/Orientation of the Brown Act and Robert's Rules of Order - By Mr. Tyree Dorward of Best Best & Krieger *Mr. Dorward provided a Governance review and orientation of the Brown Act and Robert's Rules of Order. New Committee Members, Mr. Morales and Ms. Armstrong were present.*

7. MINUTES

The Committee approved the Minutes of the Citizen's Bond Oversight Committee Meeting of June 15, 2023 with the correction on item 14b to read: Community Flyer *will be* provided to the Committee.

Motion: McKearney Second: Rodriguez Vote: 5/0

8. EXPENDITURE REPORT (Adrianzen)

Information only. *Ms. Adrianzen provided an update on the Bond expenditures as of August 21, 2023 and shared the sale of Series B for both Measures T & U.*

- *Dale Scott to provide information on future Bond sales, i.e., Series C, etc.*
- *Bids for Playground Installation for La Mirada and Smythe are currently taking place and can be monitored at www.Colbisecurebids.com and subscribe to the item and receive updates when posted.*
- *Overall, the projects are in planning.*
- *Banners were installed at each school site (including the Beyer site) informing the community that Bond projects will be coming soon.*
- *The legal requirement that Bids can be open to the public is a minimum of 15 days. Oftentimes longer is better to get more bids and better competition.*
- *Can Bond funds be used in District offices or only at schools? If the bond has that language, yes you can use it for that. If the bond language does not have that language, other funds will be used.*

9. INFORMATIONAL ITEMS (Adrianzen)

a) Sale of Bonds - Series B *Ms. Adrianzen shared that the sale of* Measure T ($15,000,000) and Measure U ($15,000,000). On August 1, 2023, the District received the funds.

b) Bond Audit Firm RFP - Information *The District is reaching out to at least 3 bond audit firms requesting proposals for fiscal year 2023-24. When proposals are received they will be brought forward to the Committee.*

c) BOC Vacancies - update *The Senior Group representative vacancy has not been filled. The District continues to recruit for this position to be filled. District has reached out to the SY Women's Club and the Hearts and Hands Organization.*

d) Community Flyer - update - *Community Flyer has been mailed out via U.S. Mail recently to the community and to BOC Members. Member Morales received the flyer already. Members should be receiving it soon and will let District staff know when/if received.*

Questions:

➔ Bidding Process: What is considered a successful bid? How does the selection process work?

➔ Safety: Is someone going to be hired for safety? *Division of State Architects (DSA) Project inspectors are assigned for different levels of projects, and permits are required before work can start. For large projects, such as hospitals and school districts, these are under continuous inspections and compliant with the Field Act (Safety Act). Other internal safety measures during the construction process, the District will install safety fences, barriers and other necessary items for the safety of students, staff and the community.*

10. FUTURE AGENDA ITEM REQUESTS

Committee members can request that an item be added in the agenda for a future BOC meeting. If the Committee agrees to add a specific bond related item to the agenda, the item will be included in the upcoming meeting.

- Solicitation Process: Process for professional services, RFQs, and RFPs; Who puts together the solicitation? Who writes them? How is the evaluation done (District staff, others outside of District and/or a combination of both). How long are they (the bids, RFQ, RFP, etc.) available to the public? Is the process standardized? Legal parameters.

Motion: Rodriguez Second: McKearney Vote: 5/0

11. OTHER: None

12. ADJOURNMENT Time: 7:13 p.m.

Motion: Rodriguez Second: Morales Vote: 5/0

Respectfully Submitted,

Marilyn Adrianzen,
Chief Business Official

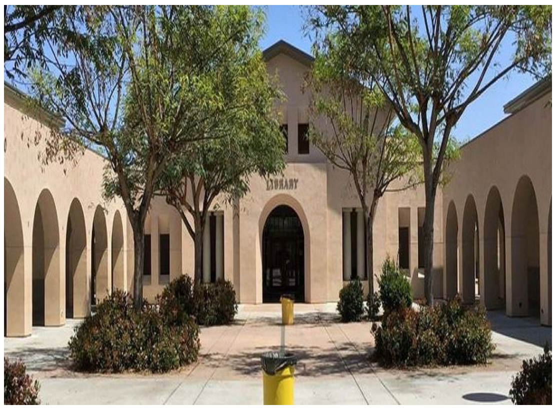
In compliance with the Americans with Disabilities Act, if you need special assistance, disability-related modifications or accommodations, including auxiliary aids or services, In order to participate in the public meetings of the District's Citizen's Bond Oversight Committee Meetings, please contact the office of the District's Chief Business Official at (619) 428-4476. Notification 72 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the District shall also make available this agenda and all other public records associated with this meeting in appropriate alternative formats for persons with a disability. Notification 72 hours prior to the meeting for Spanish translation services at the Committee meeting may also be requested by contacting (619) 428-4476 extension 3003. *(Si requiere servicio de traducción a español para la Junta del Comité, necesita solicitar estos servicios 72 horas antes de la junta. Favor de llamar al 619-428-4476 x3003.)*

ITEM NO. 10

SAN YSIDRO SCHOOL DISTRICT

General Obligation Bonds

Measure T & Measure U



Citizen's Bond Oversight Committee Report

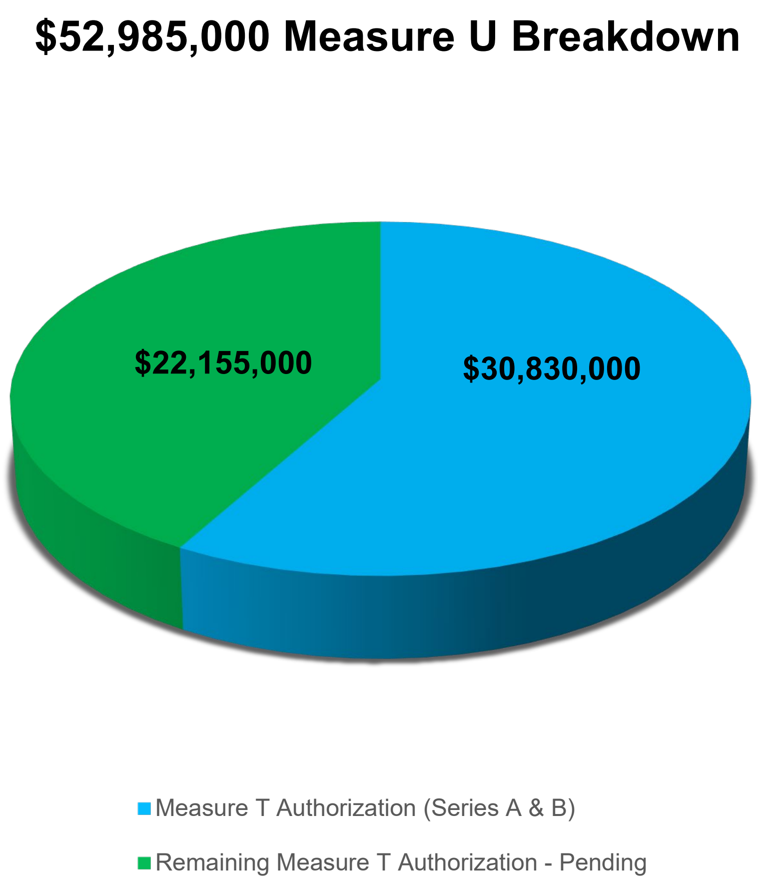
March 20, 2024

2020 GENERAL OBLIGATION BONDS

Measure T Overview

On **March 3, 2020**, the voters of the San Ysidro School District (the "District") authorized **Measure T** under the **Proposition 39 statutes.** Measure T authorized the issuance of **$52,985,000** in General Obligation Bonds (the "Bonds"). The net proceeds of the Bonds are intended to be used to make student safety and school security improvements; upgrade classroom technology; and construct, rehabilitate, acquire, equip and furnish classrooms and school facilities. **Measure T** was approved by **70.09%** of the voters of the San Ysidro School District. The highest tax rate which would be required to be levied to fund this bond issue is $0.030 per $100 of assessed valuation (or **$30.00 per $100,000 of assessed valuation**).

On September 17, 2020, the District issued its 1st series of Measure T G.O. Bonds ("Series A") in the amount of $15,830,000. The proceeds of the Series A Bonds are expected to be used to pay the interest due on the District's 2017 Certificates of Participation ("COPs") through September 1, 2022; and pay off the outstanding balance of the 2017 COPs on September 1, 2022. On August 1, 2023, the District issued it 2nd series of Measure T G.O. Bonds (Series B) in the amount of $15,000,000. The proceeds of the Series A & B Bonds are expected to be used to fund improvements to and the acquisition of equipment and furnishings for various schools within the District as authorized by the voters.



MEASURE T GENERAL OBLIGATION BONDS

Fund 21-39 Financial Summary

	Amount
Measure T G.O. Bond	$52,985,000.00
Measure T (Series A&B) Bonds Issued	$30,830,000.00
Unissued Measure T G.O. Bonds	$22,155,000.00
Measure T (Series A&B) Bonds Issued	$30,830,000.00
Less: Delivery Expenses	-$607,583.93
Less: 2017 Certificates of Participation Payoff	-$15,362,416.07
Less: Project Expenses	-$83,898.04
Add: Accumulated Interest/Deposits	100,777.86
Measure T (Series A&B) Balance (as of 03-19-24)	$14,876,879.82

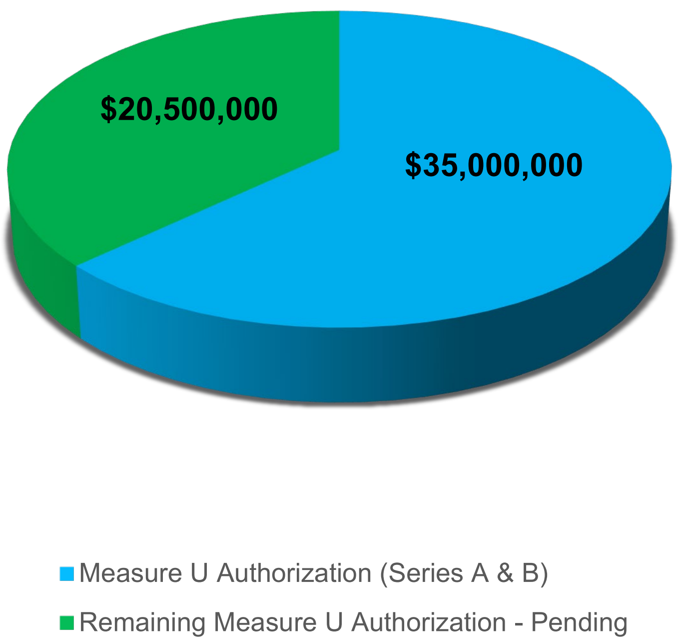
2020 GENERAL OBLIGATION BONDS

Measure U Overview

On **March 3, 2020**, the voters of the San Ysidro School District (the "District") authorized **Measure U** under the **Proposition 39 statutes**. Measure U authorized the issuance of **$55,500,000** in General Obligation Bonds (the "Bonds"). The net proceeds of the Bonds are intended to be used to reconstruct or replace roofs and plumbing and construct, rehabilitate, replace, acquire, equip and furnish classrooms and school facilities. **Measure U** was approved by **68.9%** of the voters of the San Ysidro School District. The highest tax rate which would be required to be levied to fund this bond issue is $0.030 per $100 of assessed valuation (or **$30.00 per $100,000 of assessed valuation**).

On September 17, 2020, the District issued its 1st series of Measure U G.O. Bonds (Series A) in the amount of $20,000,000. On August 1, 2023, the District issued it 2nd series of Measure U G.O. Bonds (Series B) in the amount of $15,000,000. The proceeds of the Series A & B Bonds are expected to be used to fund improvements to and the acquisition of equipment and furnishings for various schools within the District as authorized by the voters.

$55,500,000 Measure U Breakdown



MEASURE U GENERAL OBLIGATION BONDS

Fund 21-33 Financial Summary

	Amount
Measure U G.O. Bond	$55,500,000.00
Measure U (Series A&B) Bonds Issued	$35,000,000.00
Unissued Measure U G.O. Bonds	$20,500,000.00
Measure U (Series A&B) Bonds Issued	$35,000,000.00
Less: Delivery Expenses	-$290,041.59
Less: Project Expenses	-$5,032,536.01
Add: Accumulated Interest/Deposits	$1,095,098.61
Measure U (Series A&B) Balance (as of 03-19-24)	$30,772,521.01

MEASURE T
EXPENSE DETAIL

Expense Detail Report (as of 03-19-24)

Measure T

Date	Amount	Fund	Resource	Resource Descr	Object	Object Descr	Supplier	Short Name
9/26/2023	11,280.00	2139	9010305	New Administrative Cent	6200076	Other Costs - Construction	0000001022	GC FENCE-001
1/11/2024	9,480.00	2139	9010305	New Administrative Cent	6200015	Architect/Engineering Fees	0000001000	DAVY-001
1/12/2024	12,183.02	2139	9010200	Measure T	2400001	Clerical		
1/12/2024	3,108.92	2139	9010200	Measure T	3212000	PERS Classified Positions		
1/12/2024	754.49	2139	9010200	Measure T	3212000	PERS Classified Positions		
1/12/2024	176.45	2139	9010200	Measure T	3322000	Medicare Classified Positions		
1/12/2024	2,352.76	2139	9010200	Measure T	3402000	Health & Welfare Benefits, cla		
1/12/2024	6.09	2139	9010200	Measure T	3502000	State Unemployment Insurance,		
1/12/2024	310.67	2139	9010200	Measure T	3602000	Workers' Compensation Insuranc		
1/31/2024	1,756.52	2139	9010200	Measure T	2400001	Clerical		
1/31/2024	468.64	2139	9010200	Measure T	3212000	PERS Classified Positions		
1/31/2024	104.04	2139	9010200	Measure T	3312000	OASDI, Classified Positions		
1/31/2024	24.33	2139	9010200	Measure T	3322000	Medicare Classified Positions		
1/31/2024	367.77	2139	9010200	Measure T	3402000	Health & Welfare Benefits, cla		
1/31/2024	0.88	2139	9010200	Measure T	3502000	State Unemployment Insurance,		
1/31/2024	44.79	2139	9010200	Measure T	3602000	Workers' Compensation Insuranc		
2/21/2024	2,161.17	2139	9010314	Modernization Project	6200040	Preliminary Tests	0000000223	NINYO & M-001
2/21/2024	2,161.17	2139	9010314	Modernization Project	6200040	Preliminary Tests	0000000223	NINYO & M-001
2/21/2024	2,161.17	2139	9010314	Modernization Project	6200040	Preliminary Tests	0000000223	NINYO & M-001
2/29/2024	1,756.52	2139	9010200	Measure T	2400001	Clerical		
2/29/2024	468.64	2139	9010200	Measure T	3212000	PERS Classified Positions		
2/29/2024	104.05	2139	9010200	Measure T	3312000	OASDI, Classified Positions		
2/29/2024	24.33	2139	9010200	Measure T	3322000	Medicare Classified Positions		
2/29/2024	367.77	2139	9010200	Measure T	3402000	Health & Welfare Benefits, cla		
2/29/2024	0.88	2139	9010200	Measure T	3502000	State Unemployment Insurance,		
2/29/2024	44.79	2139	9010200	Measure T	3602000	Workers' Compensation Insuranc		
3/8/2024	8,000.00	2139	9010305	New Administrative Cent	6200015	Architect/Engineering Fees	0000001000	DAVY-001
3/8/2024	9,100.00	2139	9010305	New Administrative Cent	6200015	Architect/Engineering Fees	0000001000	DAVY-001
3/8/2024	15,128.18	2139	9010314	Modernization Project	6200040	Preliminary Tests	0000000223	NINYO & M-001
Measure T Total	83,898.04							

MEASURE U
EXPENSE DETAIL

Expense Detail Report (as of 03-19-24)
Measure U

Date	Amount	Fund	Resource	Resource Descr	Object	Object Descr	Supplier	Short Name
6/23/2021	52,500.00	2133	9010300	Measure U	5800010	Prof Servc & Oprtng Exp		WLC Architects
6/2/2022	11,681.25	2133	9010300	Measure U	6200072	Construction Mgmt Fees	0000000706	TOM SILVA-001
6/21/2022	67,500.00	2133	9010300	Measure U	6200050	Other Costs - Planning	0000000243	COLBI-001
6/21/2022	4,637.50	2133	9010300	Measure U	6200072	Construction Mgmt Fees	0000000706	TOM SILVA-001
9/2/2022	5,075.00	2133	9010300	Measure U	6200072	Construction Mgmt Fees	0000000706	TOM SILVA-001
10/4/2022	6,475.00	2133	9010300	Measure U	6200072	Construction Mgmt Fees	0000000706	TOM SILVA-001
11/3/2022	12,500.00	2133	9010300	Measure U	5800010	Prof Servc & Oprtng Exp	0000000908	SAN DIEGO-023
11/3/2022	12,687.50	2133	9010300	Measure U	6200072	Construction Mgmt Fees	0000000706	TOM SILVA-001
11/15/2022	7,026.25	2133	9010300	Measure U	6200072	Construction Mgmt Fees	0000000706	TOM SILVA-001
11/15/2022	206,462.90	2133	9010322	Furniture	6400000	Equipment	0000000881	METEOR-001
11/16/2022	21,194.41	2133	9010322	Furniture	6400000	Equipment	000146	LAKESHORE-001
11/16/2022	16,083.69	2133	9010322	Furniture	6400000	Equipment	000146	LAKESHORE-001
12/6/2022	129,800.51	2133	9010309	Playgrounds Project	6200002	Bldg Construction	004087	RGC CONSTR-001
12/16/2022	34,319.03	2133	9010322	Furniture	4400000	Non-Capitalized Equipment	000146	LAKESHORE-001
12/16/2022	32,750.85	2133	9010322	Furniture	6400000	Equipment	000146	LAKESHORE-001
12/16/2022	8,933.10	2133	9010322	Furniture	6400000	Equipment	000146	LAKESHORE-001
12/16/2022	31,651.11	2133	9010322	Furniture	6400000	Equipment	000146	LAKESHORE-001
12/16/2022	9,674.17	2133	9010322	Furniture	6400000	Equipment	000146	LAKESHORE-001
12/16/2022	33,307.34	2133	9010322	Furniture	6400000	Equipment	000146	LAKESHORE-001
12/19/2022	8,925.00	2133	9010300	Measure U	6200072	Construction Mgmt Fees	0000000706	TOM SILVA-001
1/11/2023	4,101.61	2133	9010312	Safety & Security	6200002	Bldg Construction	0000000925	PRESTIGE-001
1/11/2023	8,383.76	2133	9010312	Safety & Security	6200002	Bldg Construction	0000000925	PRESTIGE-001
1/31/2023	(4,375.33)	2133	9010000	Other Restricted Local	2300003	Assistant Superintendent		
1/31/2023	(835.69)	2133	9010000	Other Restricted Local	3111000	STRS, Certificated Positions		
1/31/2023	(59.04)	2133	9010000	Other Restricted Local	3321000	Medicare Certificated Position		
1/31/2023	(363.75)	2133	9010000	Other Restricted Local	3401000	Health & Welfare Benefits, cer		
1/31/2023	(21.88)	2133	9010000	Other Restricted Local	3501000	State Unemployment Insurance,		
1/31/2023	(111.13)	2133	9010000	Other Restricted Local	3601000	Workers' Compensation Insuranc		
2/2/2023	5,118.75	2133	9010300	Measure U	6200072	Construction Mgmt Fees	0000000706	TOM SILVA-001
2/2/2023	6,152.39	2133	9010312	Safety & Security	6200002	Bldg Construction	0000000925	PRESTIGE-001
2/2/2023	12,575.58	2133	9010312	Safety & Security	6200002	Bldg Construction	0000000925	PRESTIGE-001
2/2/2023	13,373.56	2133	9010322	Furniture	6400000	Equipment	0000000881	METEOR-001
2/27/2023	7,481.25	2133	9010300	Measure U	6200072	Construction Mgmt Fees	0000000706	TOM SILVA-001
3/5/2023	(4,375.33)	2133	9010000	Other Restricted Local	2300003	Assistant Superintendent		
3/5/2023	4,375.33	2133	9010000	Other Restricted Local	2300003	Assistant Superintendent		
3/5/2023	835.69	2133	9010000	Other Restricted Local	3111000	STRS, Certificated Positions		
3/5/2023	(835.69)	2133	9010000	Other Restricted Local	3111000	STRS, Certificated Positions		
3/5/2023	(59.04)	2133	9010000	Other Restricted Local	3321000	Medicare Certificated Position		
3/5/2023	59.04	2133	9010000	Other Restricted Local	3321000	Medicare Certificated Position		

3/5/2023	363.75	2133	9010000	Other Restricted Local	3401000	Health & Welfare Benefits, cer		
3/5/2023	(363.75)	2133	9010000	Other Restricted Local	3401000	Health & Welfare Benefits, cer		
3/5/2023	21.88	2133	9010000	Other Restricted Local	3501000	State Unemployment Insurance,		
3/5/2023	(21.88)	2133	9010000	Other Restricted Local	3501000	State Unemployment Insurance,		
3/5/2023	111.13	2133	9010000	Other Restricted Local	3601000	Workers' Compensation Insuranc		
3/5/2023	(111.13)	2133	9010000	Other Restricted Local	3601000	Workers' Compensation Insuranc		
4/13/2023	12,500.00	2133	9010300	Measure U	5800010	Prof Servc & Oprtng Exp	0000000908	SAN DIEGO-023
4/13/2023	5,775.00	2133	9010300	Measure U	6200072	Construction Mgmt Fees	0000000706	TOM SILVA-001
4/17/2023	13,230.90	2133	9010300	Measure U	5800010	Prof Servc & Oprtng Exp	0000000965	MURPHY-001
4/17/2023	11,000.00	2133	9010313	Security Fencing Project	6200003	Bldg Arch Plans	0000000963	PBK-001
4/19/2023	9,012.50	2133	9010300	Measure U	6200072	Construction Mgmt Fees	0000000706	TOM SILVA-001
4/19/2023	4,950.00	2133	9010313	Security Fencing Project	6200003	Bldg Arch Plans	0000000963	PBK-001
4/19/2023	5,775.00	2133	9010313	Security Fencing Project	6200003	Bldg Arch Plans	0000000963	PBK-001
4/19/2023	17,015.00	2133	9010313	Security Fencing Project	6200003	Bldg Arch Plans	0000000963	PBK-001
5/8/2023	2,567.00	2133	9010300	Measure U	5800002	Legal Expense	004309	BEST BEST -001
5/8/2023	9,625.00	2133	9010300	Measure U	6200072	Construction Mgmt Fees	0000000706	TOM SILVA-001
5/8/2023	5,000.00	2133	9010309	Playgrounds Project	6200003	Bldg Arch Plans	0000000963	PBK-001
5/8/2023	8,000.00	2133	9010309	Playgrounds Project	6200003	Bldg Arch Plans	0000000963	PBK-001
5/8/2023	8,000.00	2133	9010309	Playgrounds Project	6200003	Bldg Arch Plans	0000000963	PBK-001
5/8/2023	5,000.00	2133	9010309	Playgrounds Project	6200003	Bldg Arch Plans	0000000963	PBK-001
5/8/2023	8,862.50	2133	9010309	Playgrounds Project	6200020	DSA Fees	000105	RCF-001
5/8/2023	8,862.50	2133	9010309	Playgrounds Project	6200020	DSA Fees	000105	RCF-001
5/8/2023	13,700.00	2133	9010313	Security Fencing Project	6200003	Bldg Arch Plans	0000000963	PBK-001
5/8/2023	27,775.00	2133	9010313	Security Fencing Project	6200003	Bldg Arch Plans	0000000963	PBK-001
5/8/2023	22,000.00	2133	9010313	Security Fencing Project	6200003	Bldg Arch Plans	0000000963	PBK-001
5/8/2023	13,742.50	2133	9010313	Security Fencing Project	6200020	DSA Fees	000105	RCF-001
5/10/2023	20,460.00	2133	9010314	Modernization Project	6200005	Bldg Testing	0000000223	NINYO & M-001
5/19/2023	5,289.00	2133	9010309	Playgrounds Project	6200002	Bldg Construction	004087	RGC CONSTR-001
5/19/2023	3,394.06	2133	9010309	Playgrounds Project	6200002	Bldg Construction	004087	RGC CONSTR-001
5/19/2023	35,177.55	2133	9010309	Playgrounds Project	6200002	Bldg Construction	004087	RGC CONSTR-001
6/5/2023	(8,000.00)	2133	9010309	Playgrounds Project	6200003	Bldg Arch Plans	0000000963	PBK-001
6/5/2023	(5,000.00)	2133	9010309	Playgrounds Project	6200003	Bldg Arch Plans	0000000963	PBK-001
6/5/2023	(5,000.00)	2133	9010309	Playgrounds Project	6200003	Bldg Arch Plans	0000000963	PBK-001
6/5/2023	(8,000.00)	2133	9010309	Playgrounds Project	6200003	Bldg Arch Plans	0000000963	PBK-001
6/5/2023	(22,000.00)	2133	9010313	Security Fencing Project	6200003	Bldg Arch Plans	0000000963	PBK-001
6/5/2023	(27,775.00)	2133	9010313	Security Fencing Project	6200003	Bldg Arch Plans	0000000963	PBK-001
6/5/2023	(13,700.00)	2133	9010313	Security Fencing Project	6200003	Bldg Arch Plans	0000000963	PBK-001
6/7/2023	5,000.00	2133	9010309	Playgrounds Project	6200003	Bldg Arch Plans	0000000963	PBK-001
6/7/2023	8,000.00	2133	9010309	Playgrounds Project	6200003	Bldg Arch Plans	0000000963	PBK-001
6/7/2023	8,000.00	2133	9010309	Playgrounds Project	6200003	Bldg Arch Plans	0000000963	PBK-001
6/7/2023	5,000.00	2133	9010309	Playgrounds Project	6200003	Bldg Arch Plans	0000000963	PBK-001
6/7/2023	27,775.00	2133	9010313	Security Fencing Project	6200003	Bldg Arch Plans	0000000963	PBK-001

6/7/2023	22,000.00	2133	9010313	Security Fencing Project	6200003	Bldg Arch Plans	0000000963	PBK-001
6/12/2023	6,523.20	2133	9010300	Measure U	5800002	Legal Expense	004309	BEST BEST -001
6/21/2023	10,850.00	2133	9010300	Measure U	6200072	Construction Mgmt Fees	0000000706	TOM SILVA-001
6/22/2023	500.00	2133	9010309	Playgrounds	6200003	Bldg Arch Plans	0000000963	PBK-001
6/22/2023	500.00	2133	9010309	Playgrounds	6200003	Bldg Arch Plans	0000000963	PBK-001
6/22/2023	2,750.00	2133	9010313	Security Fencing	6200003	Bldg Arch Plans	0000000963	PBK-001
6/26/2023	10,200.00	2133	9010300	Measure U	5800001	Audit Expense	000124	WILKINSON -001
6/26/2023	500.00	2133	9010309	Playgrounds	6200003	Bldg Arch Plans	0000000963	PBK-001
6/26/2023	500.00	2133	9010309	Playgrounds	6200003	Bldg Arch Plans	0000000963	PBK-001
6/26/2023	2,750.00	2133	9010313	Security Fencing	6200003	Bldg Arch Plans	0000000963	PBK-001
6/30/2023	4,375.33	2133	9010000	Other Restricted Local	2300003	Assistant Superintendent		
6/30/2023	1,392.83	2133	9010000	Other Restricted Local	3111000	STRS, Certificated Positions		
6/30/2023	(557.14)	2133	9010000	Other Restricted Local	3111000	STRS, Certificated Positions		
6/30/2023	(41.02)	2133	9010000	Other Restricted Local	3321000	Medicare Certificated Position		
6/30/2023	100.06	2133	9010000	Other Restricted Local	3321000	Medicare Certificated Position		
6/30/2023	(90.44)	2133	9010000	Other Restricted Local	3401000	Health & Welfare Benefits, cer		
6/30/2023	454.19	2133	9010000	Other Restricted Local	3401000	Health & Welfare Benefits, cer		
6/30/2023	(14.58)	2133	9010000	Other Restricted Local	3501000	State Unemployment Insurance,		
6/30/2023	36.46	2133	9010000	Other Restricted Local	3501000	State Unemployment Insurance,		
6/30/2023	185.23	2133	9010000	Other Restricted Local	3601000	Workers' Compensation Insuranc		
6/30/2023	(74.10)	2133	9010000	Other Restricted Local	3601000	Workers' Compensation Insuranc		
6/30/2023	10,200.00	2133	9010300	Measure U	5800002	Legal Expense		
6/30/2023	362.40	2133	9010300	Measure U	5800400	Legal Exp-Constructions		
6/30/2023	926,647.67	2133	9010309	Playgrounds	6200002	Bldg Construction		
6/30/2023	649,246.83	2133	9010309	Playgrounds	6200002	Bldg Construction		
6/30/2023	384,607.28	2133	9010318	Roofing Project	6200001	Bldg Improvement		
7/21/2023	7,218.75	2133	9010300	Measure U	6200072	Construction Mgmt Fees	0000000706	TOM SILVA-001
8/9/2023	35,000.00	2133	9010300	Measure U	5800006	License,Support,Maintenance	0000000243	COLBI-001
8/9/2023	57.50	2133	9010309	Playgrounds	6200003	Bldg Arch Plans	0000000963	PBK-001
8/9/2023	57.50	2133	9010309	Playgrounds	6200003	Bldg Arch Plans	0000000963	PBK-001
8/9/2023	8,200.00	2133	9010313	Security Fencing	6200003	Bldg Arch Plans	0000000963	PBK-001
8/9/2023	9,285.00	2133	9010313	Security Fencing	6200003	Bldg Arch Plans	0000000963	PBK-001
8/16/2023	3,500.00	2133	9010300	Measure U	5800006	License,Support,Maintenance	0000000243	COLBI-001
8/30/2023	4,987.50	2133	9010300	Measure U	6200072	Construction Mgmt Fees	0000000706	TOM SILVA-001
9/6/2023	1,068.44	2133	9010300	Measure U	5800010	Prof Servc & Oprtng Exp	0000001018	FASTSIGNS-001
9/6/2023	7,700.00	2133	9010300	Measure U	6200072	Construction Mgmt Fees	0000000706	TOM SILVA-001
9/26/2023	18,042.50	2133	9010300	Measure U	6200050	Other Costs - Planning	0000000243	COLBI-001
10/5/2023	125.60	2133	9010300	Measure U	5800002	Legal Expense	004309	BEST BEST -001
10/5/2023	1,063.75	2133	9010300	Measure U	6200050	Other Costs - Planning	0000001008	CHRISTINA-001
10/5/2023	26,150.00	2133	9010300	Measure U	6200050	Other Costs - Planning	0000000243	COLBI-001
10/12/2023	1,318.80	2133	9010300	Measure U	5800002	Legal Expense	004309	BEST BEST -001
10/12/2023	4,418.75	2133	9010300	Measure U	6200072	Construction Mgmt Fees	0000000706	TOM SILVA-001

10/12/2023	500.00	2133	9010309	Playgrounds	6200003	Bldg Arch Plans	0000000963	PBK-001
10/12/2023	500.00	2133	9010309	Playgrounds	6200003	Bldg Arch Plans	0000000963	PBK-001
10/12/2023	500.00	2133	9010309	Playgrounds	6200003	Bldg Arch Plans	0000000963	PBK-001
10/12/2023	500.00	2133	9010309	Playgrounds	6200003	Bldg Arch Plans	0000000963	PBK-001
11/7/2023	125.60	2133	9010300	Measure U	5800002	Legal Expense	004309	BEST BEST -001
11/7/2023	6,336.25	2133	9010300	Measure U	6200050	Other Costs - Planning	0000001008	CHRISTINA-001
11/7/2023	4,162.50	2133	9010300	Measure U	6200050	Other Costs - Planning	0000001008	CHRISTINA-001
11/7/2023	22,195.00	2133	9010300	Measure U	6200050	Other Costs - Planning	0000000243	COLBI-001
11/7/2023	8,268.75	2133	9010300	Measure U	6200072	Construction Mgmt Fees	0000000706	TOM SILVA-001
11/13/2023	10,000.00	2133	9010300	Measure U	6200050	Other Costs - Planning	0000001000	DAVY-001
11/13/2023	10,000.00	2133	9010300	Measure U	6200050	Other Costs - Planning	0000001000	DAVY-001
11/13/2023	10,000.00	2133	9010300	Measure U	6200050	Other Costs - Planning	0000001000	DAVY-001
11/13/2023	3,000.00	2133	9010314	Modernization Project	6200015	Architect/Engineering Fees	0000001000	DAVY-001
11/30/2023	2,833.22	2133	9010000	Other Restricted Local	1300007	Assistant Superintendent		
11/30/2023	514.29	2133	9010000	Other Restricted Local	3111000	STRS, Certificated Positions		
11/30/2023	43.58	2133	9010000	Other Restricted Local	3321000	Medicare Certificated Position		
11/30/2023	341.50	2133	9010000	Other Restricted Local	3401000	Health & Welfare Benefits, cer		
11/30/2023	1.42	2133	9010000	Other Restricted Local	3501000	State Unemployment Insurance,		
11/30/2023	72.25	2133	9010000	Other Restricted Local	3601000	Workers' Compensation Insuranc		
12/1/2023	4,458.80	2133	9010300	Measure U	5800002	Legal Expense	004309	BEST BEST -001
12/1/2023	3,516.80	2133	9010300	Measure U	5800002	Legal Expense	004309	BEST BEST -001
12/1/2023	5,700.00	2133	9010314	Modernization Project	6200015	Architect/Engineering Fees	0000001000	DAVY-001
12/12/2023	4,992.60	2133	9010300	Measure U	5800002	Legal Expense	004309	BEST BEST -001
12/12/2023	7,743.75	2133	9010300	Measure U	6200072	Construction Mgmt Fees	0000000706	TOM SILVA-001
12/12/2023	800.00	2133	9010309	Playgrounds	6200003	Bldg Arch Plans	0000000963	PBK-001
12/12/2023	800.00	2133	9010309	Playgrounds	6200003	Bldg Arch Plans	0000000963	PBK-001
12/15/2023	23,051.25	2133	9010300	Measure U	6200050	Other Costs - Planning	0000000243	COLBI-001
12/18/2023	28,557.50	2133	9010300	Measure U	6200050	Other Costs - Planning	0000000243	COLBI-001
12/21/2023	1,553.69	2133	9010000	Other Restricted Local	1300007	Assistant Superintendent		
12/21/2023	296.76	2133	9010000	Other Restricted Local	3111000	STRS, Certificated Positions		
12/21/2023	21.49	2133	9010000	Other Restricted Local	3321000	Medicare Certificated Position		
12/21/2023	106.96	2133	9010000	Other Restricted Local	3401000	Health & Welfare Benefits, cer		
12/21/2023	0.78	2133	9010000	Other Restricted Local	3501000	State Unemployment Insurance,		
12/21/2023	39.62	2133	9010000	Other Restricted Local	3601000	Workers' Compensation Insuranc		
1/11/2024	2,500.00	2133	9010300	Measure U	6200050	Other Costs - Planning	0000001000	DAVY-001
1/11/2024	4,070.00	2133	9010300	Measure U	6200050	Other Costs - Planning	0000001008	CHRISTINA-001
1/11/2024	2,852.50	2133	9010300	Measure U	6200072	Construction Mgmt Fees	0000000706	TOM SILVA-001
1/11/2024	5,019.34	2133	9010309	Playgrounds	6200000	Buildings&Improvmnts Of Builds	000000030B	DGS-001
1/11/2024	3,058.83	2133	9010309	Playgrounds	6200000	Buildings&Improvmnts Of Builds	000000030A	DGS 2-001
1/11/2024	4,000.00	2133	9010309	Playgrounds	6200003	Bldg Arch Plans	0000000963	PBK-001
1/11/2024	6,800.00	2133	9010314	Modernization Project	6200015	Architect/Engineering Fees	0000001000	DAVY-001
1/12/2024	12,183.02	2133	9010300	Measure U	2400001	Clerical		

1/12/2024	754.49	2133	9010300	Measure U	3212000	PERS Classified Positions		
1/12/2024	3,108.92	2133	9010300	Measure U	3212000	PERS Classified Positions		
1/12/2024	176.45	2133	9010300	Measure U	3322000	Medicare Classified Positions		
1/12/2024	2,352.76	2133	9010300	Measure U	3402000	Health & Welfare Benefits, cla		
1/12/2024	6.09	2133	9010300	Measure U	3502000	State Unemployment Insurance,		
1/12/2024	310.67	2133	9010300	Measure U	3602000	Workers' Compensation Insuranc		
1/31/2024	1,553.69	2133	9010000	Other Restricted Local	1300007	Assistant Superintendent		
1/31/2024	(5,940.60)	2133	9010000	Other Restricted Local	1300007	Assistant Superintendent		
1/31/2024	(1,107.81)	2133	9010000	Other Restricted Local	3111000	STRS, Certificated Positions		
1/31/2024	296.76	2133	9010000	Other Restricted Local	3111000	STRS, Certificated Positions		
1/31/2024	21.49	2133	9010000	Other Restricted Local	3321000	Medicare Certificated Position		
1/31/2024	(86.56)	2133	9010000	Other Restricted Local	3321000	Medicare Certificated Position		
1/31/2024	(555.42)	2133	9010000	Other Restricted Local	3401000	Health & Welfare Benefits, cer		
1/31/2024	106.96	2133	9010000	Other Restricted Local	3401000	Health & Welfare Benefits, cer		
1/31/2024	(2.98)	2133	9010000	Other Restricted Local	3501000	State Unemployment Insurance,		
1/31/2024	(151.49)	2133	9010000	Other Restricted Local	3501000	State Unemployment Insurance,		
1/31/2024	151.49	2133	9010000	Other Restricted Local	3501000	State Unemployment Insurance,		
1/31/2024	0.78	2133	9010000	Other Restricted Local	3501000	State Unemployment Insurance,		
1/31/2024	39.62	2133	9010000	Other Restricted Local	3601000	Workers' Compensation Insuranc		
1/31/2024	(151.49)	2133	9010000	Other Restricted Local	3601000	Workers' Compensation Insuranc		
1/31/2024	1,756.53	2133	9010300	Measure U	2400001	Clerical		
1/31/2024	468.64	2133	9010300	Measure U	3212000	PERS Classified Positions		
1/31/2024	104.05	2133	9010300	Measure U	3312000	OASDI, Classified Positions		
1/31/2024	24.33	2133	9010300	Measure U	3322000	Medicare Classified Positions		
1/31/2024	367.76	2133	9010300	Measure U	3402000	Health & Welfare Benefits, cla		
1/31/2024	0.88	2133	9010300	Measure U	3502000	State Unemployment Insurance,		
1/31/2024	44.79	2133	9010300	Measure U	3602000	Workers' Compensation Insuranc		
2/2/2024	3,931.25	2133	9010300	Measure U	6200050	Other Costs - Planning	0000001008	CHRISTINA-001
2/2/2024	1,597.50	2133	9010300	Measure U	6200050	Other Costs - Planning	0000001065	SCHOOL FA-001
2/2/2024	4,977.50	2133	9010300	Measure U	6200050	Other Costs - Planning	0000001065	SCHOOL FA-001
2/2/2024	4,925.00	2133	9010300	Measure U	6200050	Other Costs - Planning	0000001065	SCHOOL FA-001
2/6/2024	8,371.25	2133	9010300	Measure U	6200050	Other Costs - Planning	0000001008	CHRISTINA-001
2/9/2024	6,081.25	2133	9010300	Measure U	6200072	Construction Mgmt Fees	0000000706	TOM SILVA-001
2/15/2024	1,293,350.64	2133	9010309	Playgrounds	6200070	Main Construction Contractor	0000001030	DE LA FUEN-001
2/21/2024	15,000.00	2133	9010314	Modernization Project	6200015	Architect/Engineering Fees	0000001000	DAVY-001
2/29/2024	1,553.69	2133	9010000	Other Restricted Local	1300007	Assistant Superintendent		
2/29/2024	296.76	2133	9010000	Other Restricted Local	3111000	STRS, Certificated Positions		
2/29/2024	21.49	2133	9010000	Other Restricted Local	3321000	Medicare Certificated Position		
2/29/2024	106.96	2133	9010000	Other Restricted Local	3401000	Health & Welfare Benefits, cer		
2/29/2024	0.78	2133	9010000	Other Restricted Local	3501000	State Unemployment Insurance,		
2/29/2024	39.62	2133	9010000	Other Restricted Local	3601000	Workers' Compensation Insuranc		
2/29/2024	1,756.53	2133	9010300	Measure U	2400001	Clerical		

2/29/2024	468.64	2133	9010300	Measure U	3212000	PERS Classified Positions		
2/29/2024	104.05	2133	9010300	Measure U	3312000	OASDI, Classified Positions		
2/29/2024	24.34	2133	9010300	Measure U	3322000	Medicare Classified Positions		
2/29/2024	367.76	2133	9010300	Measure U	3402000	Health & Welfare Benefits, cla		
2/29/2024	0.88	2133	9010300	Measure U	3502000	State Unemployment Insurance,		
2/29/2024	44.79	2133	9010300	Measure U	3602000	Workers' Compensation Insuranc		
3/6/2024	800.00	2133	9010309	Playgrounds	6200003	Bldg Arch Plans	0000000963	PBK-001
3/6/2024	800.00	2133	9010309	Playgrounds	6200003	Bldg Arch Plans	0000000963	PBK-001
3/8/2024	11,555.00	2133	9010300	Measure U	6200050	Other Costs - Planning	0000001065	SCHOOL FA-001
3/8/2024	23,945.00	2133	9010300	Measure U	6200050	Other Costs - Planning	0000000243	COLBI-001
3/8/2024	24,320.00	2133	9010300	Measure U	6200050	Other Costs - Planning	0000000243	COLBI-001
3/8/2024	2,493.75	2133	9010300	Measure U	6200072	Construction Mgmt Fees	0000000706	TOM SILVA-001
3/8/2024	169.43	2133	9010309	Playgrounds	6200003	Bldg Arch Plans	0000000963	PBK-001
3/8/2024	169.43	2133	9010309	Playgrounds	6200003	Bldg Arch Plans	0000000963	PBK-001
3/8/2024	200.00	2133	9010309	Playgrounds	6200003	Bldg Arch Plans	0000000963	PBK-001
3/8/2024	200.00	2133	9010309	Playgrounds	6200003	Bldg Arch Plans	0000000963	PBK-001
3/8/2024	338.86	2133	9010313	Security Fencing	6200003	Bldg Arch Plans	0000000963	PBK-001
3/8/2024	15,000.00	2133	9010314	Modernization Project	6200015	Architect/Engineering Fees	0000001000	DAVY-001
3/15/2024	1,618.75	2133	9010300	Measure U	6200050	Other Costs - Planning	0000001008	CHRISTINA-001
3/15/2024	234,519.77	2133	9010309	Playgrounds	6200070	Main Construction Contractor	0000001030	DE LA FUEN-001
Measure U Total	5,032,536.01							

SAN YSIDRO SCHOOL DISTRICT

GOVERNING BOARD AGENDA

ITEM NO. 11(a)

TO: Governing Board

BOARD MEETING DATE: November 9, 2023

VIA: Gina A. Potter, Ed.D.
Superintendent

FROM:
Dr. Jose Iniguez, Assistant Superintendent of Admin. Leadership, School Support & Safety

☐ Informational
☒ Action

AGENDA ITEM: CONSTRUCTION PROJECTS RE-PRIORITIZATION PLAN

BACKGROUND INFORMATION:
After the Board adopted a Bond Implementation Plan on March 10, 2022, the District has consistently monitored the construction cost estimates for the proposed Bond projects and the impact of the unprecedented construction cost escalation that the market has experienced. District staff has met with the Board several times to review these issues and the impact on the Bond program. Given the historic, exponential growth of construction costs, the District recommends refining and re-prioritizing the proposed projects in the Bond Implementation Plan according to the table below.

Priority	Site	Project	Current Estimated Cost
1	San Ysidro Middle School	Modernization	Up to $49,790,433
2	La Mirada	CDC Move, Front Entry/UTK Revisions	Up to $13,761,000
3	Multi-Site: La Mirada, Willow, Ocean View Hills	Universal TK-Portables	Up to $7,040,000
4	Beyer	Community Resource Center	Up to $24,100,000
5	Multi-Site	Interactive White Board Replacement	Up to $3,950,000

*Other projects, if funding is available:

Priority	Site	Project	Current Estimated Cost
6	Multi-Site	Safety and Security Improvements (Window Tinting)	Up to $50,000
7	Multi-Site	Asphalt Renovation	Up to $14,320,000
8	Vista Del Mar	Environmental Mitigations	Up to $650,000
9	Multi-Site	Flooring Replacement	Up to $ 4,950,000
10	Multi-Site	Renovate Playfields for Safety (Inc Sunset/Smythe)	Up to $1,500,000
11	District Wide	Technology Improvements	Up to $1,300,000

RECOMMENDATION:
Approve the Construction Projects Re-Prioritization Plan.

LCAP GOAL AND ACTION/SERVICE:

☐ **Renewal** ☒ **New** ☐ **Amendment** ☐ **Ratify** ☐ **Other**

Financial Implications?
☐ Yes ☒ No

Are funds for this item available in the 2023-2024 Budget?
☐ Yes ☐ No

Requisition #

N/A

G.O. Bonds
(Name of funding source and/or location)

Recommended for: ☒ Approval ☐ Denial Certification Requested ☐ Yes ☐ No

SAN DIEGO COUNTY TAXPAYERS ASSOCIATION

KEY PERFORMANCE INDICATORS (KPI) CERTIFICATION
SAN YSIDRO SCHOOL DISTRICT, JANUARY THROUGH DECEMBER 2022

FINAL ASSESSMENT:

The San Diego County Taxpayers Association (SDCTA or Association) conducted an independent assessment of the bond program and construction by the San Ysidro School District (SYSD or District) in for Calendar Year 2022, which is January 2022 through December 2022. The Association does not certify the program as Good, Excellent, or Outstanding, as this report focuses on areas of future risk to help the District attain the KPI Certification in another year when more substantive project work is completed.

SCOPE OF WORK

SDCTA was hired in September 2022 to assist in independently assessing and reviewing the overall bond program for SYSD, who requested this independent review of their performance thus far on the execution of projects within the program instituted with the passage of Measure T, a $52.985 M bond issue and Measure U, a $55.5 M bond issue passed by voters in March 2020. An unused balance of $108.485 M of prior bonds approved under Proposition C of $250.0 M in 1997 were to be replaced by Measure T & Measure U.

This report will briefly cover the following areas:

- Program/Project Budgets
- Change Orders
- Procurement of Contractors & Professional Services
- Construction Management
- Overall Transparency of Program
- Performance vs. Bond Criteria

We began our review by meeting with Marilyn Adrianzen, the Chief Business Official of the District on November 28, 2022. Other District individuals who will be involved in the program, principally Jose Iniguez, the Assistant Superintendant of Administrative Leadership, School Support and Safety, were unavailable to attend the meeting due to other pressing commitments. Haney Hong, President & CEO of the SDCTA, and Tony Fulton with AF Consultants, the organization retained by SDCTA for this independent review, discussed the scope of work, answered general questions, and reviewed the schedule. Because there was limited activity regarding significant construction, no projects will be reviewed at this time; however, it was agreed that guidance to successful program management would be an asset to the District in the future.

Following the meeting, a document portal to facilitate our review of pertinent documents was established.

Additionally, we reviewed the District's web site for other information and requested other supplemental information from the District as needed to support our observations and recommendations. A progress meeting was held on January 25, 2023 with additional material requested.

Our observations are as follows:

KPI #1. ON PROGRAM/PROJECT BUDGETS

On March 3, 2020 the voters of the San Ysidro School District approved and authorized Measure T ($52.985 M) and Measure U ($55.5 M). These measures were intended to replace $108.485 M of unissued Proposition C Bonds. The proceeds of the bond measures were to be used for student safety and security improvements, to upgrade classroom technology, replace roofs, and construct and rehabilitate school facilities. The SDCTA was presented with information about the program in late 2019, but did not have sufficient time to review these measures prior to the bond election and therefore did not recommend support.

The SYSD, founded in 1887, is located in South San Diego and is made up of five elementary schools (grades K-6) and two middle schools as well as a pre-school program serving roughly 4,500 students in the San Ysidro community adjacent to the Mexican border. A Long Range Facilities Master Plan (LRFMP) was developed in 2007 by the San Diego County of Education staff and SYSD community. Updates to that plan were developed by WLC Architects during 2020 and finalized in June 2021 after the successful passage of the bonds. Current enrollment at that time was 4,170 students with a capacity of 5,553 students. The largest excess capacity of 311 students is available at the San Ysidro Middle School. Currently the District enrollment is in decline. An amendment to the LRFMP was made in March 2022 adjusting the priorities and cost estimates for the proposed program.

The 2021 Master Plan provided lump sum rough order of magnitude budgets for the program at each site. Unfortunately, these estimates do not break down the detail for each project in sufficient detail to understand the hard construction costs, soft costs for architectural and engineering costs, contingency and escalation costs for the projects individually making them difficult to trace in detail. The project summary as presented in the master plan is as follows:

*San Ysidro School District Project Plan by Campus						
		Type of Constuction				
Campus	Building SQFT	New Construction	Remodel Existing	Site Improvements	Furniture, Equipment, Technology	Total Cost
SYSD Preschool & CDC	15,000	0	0	0	0	0
La Mirada Eementary	34,800	$ 5,287,500	$ 3,089,500	$ 931,250	$ 1,044,000	$ 10,352,250
Ocean View Elementary	80,850	$ 3,525,000	$ 3,538,913	$ 150,000	$ 4,699,406	$ 11,913,319
Smythe Elementary	51,150	$ 1,762,500	$ 591,800	$ 1,306,250	$ 1,534,500	$ 5,195,050
Sunset elementary	76,500	0	$ 2,888,623	$ 775,000	$ 4,446,563	$ 8,110,186
Willow Elementary	95,973	$ 587,500	$ 2,999,156	$ 150,000	$ 5,578,431	$ 9,315,087
San Ysidro Middle School	97,700	0	$ 26,867,500	$ 2,178,000	$ 5,678,813	$ 34,724,313
Vista Del Mar Middle School	62,050	$ 3,525,000	$ 3,639,063	0	$ 3,606,406	$ 10,770,469
Beyer Site: Community Resources	12,000	$ 12,925,000	0	$ 2,613,600	0	$ 15,538,600
SYSD District Office	12,000	$ 2,937,500	$ 3,876,030	$ 300,000	$ 978,750	$ 8,092,280
TOTAL	**538,023**	**$ 30,550,000**	**$ 47,490,585**	**$ 8,404,100**	**$ 27,566,869**	**$114,011,554**
* summary from 2021 LRFMP						

The two major projects in the program are new construction at the Beyer Community Resources Center and a renovation to the San Ysidro Middle School. According to the District, these two projects will be executed utilizing a Design-Build methodology. As of yet, there is also no information provided by the District regarding potential matching funds for renovation or new construction which might be provided by the State of California or other sources of funding. The budget estimates presented graphically in the implementation plan revision of March 10, 2022 indicate four increments for the program. $26.0 M is devoted to increment one and $28.0 M to increment two.

Our observation is that over 24% of the program is devoted to furniture, equipment, and technology improvements. On the surface this amount appears to be high given that many of those improvements may have a short useful life.
:
Based on this brief analysis we make the following recommendations:

1. On future bond issues ensure that projects are specifically described, estimated, and listed in the ballot language by site location.
2. Conduct updates to the Long Range Master Plan at least every five years.
3. Provide program specific breakdowns of each project indicating the hard construction costs, soft costs, contingency costs, and escalation built into the budgets.
4. Provide anticipated matching funds integrated with all project estimated costs.

KPI #2. ON CHANGE ORDERS

Since no significant projects have yet been executed, several items are worthy of note as recommendations to the District on change order management:

Delegation of Authority to Approve Change Orders:

The Governing Board should enact a resolution to delegate some level of monetary authority to the Chief Business Official to approve change orders during construction. It is imperative that change orders be approved on a regular basis rather than at regularly scheduled board meetings, which are typically only held on a monthly basis. Any delay in approval of change orders can result in costly delays to project completion and result in claims by the contractor. Reporting of the changes can be made to the Governing Board at the next regularly scheduled meeting or periodically during the course of construction progress.

At this time, no delegation has been authorized by the Board. However the District will revisit this process. *We find the current procedure to place unnecessary risk on the District.*

Tracking Change Orders by Category:

Normally projects have change orders associated with them as a result of unforeseen site conditions, unavailable materials, scope changes authorized by the Owner, errors and omissions in the documents prepared by the architect or changes resulting of on-site field review by governing agencies (code interpretations). We recommend the District consider maintaining a record log of change orders on each project and to assign them a category by reason so that the District develops a database of change order causes. These are typically tracked by the following:

1. Errors on the contract documents
2. Omissions from the contract documents
3. Unforeseen job conditions
4. Changes in the requirements of regulatory agencies
5. Scope changes by the District
6. Changes in specified work due to the unavailability of specified materials
7. Back charges to the General Contractor

This tracking system will allow the District to evaluate the effectiveness of the Architect of Record (AOR) in preparing accurate project drawings and specifications, provide a database for future work, and provide transparency to the public. This activity should be conducted by the Project Manager.

Errors and Omission Recovery:

Normally, the standard of care in the industry for errors and omissions on the part of the AOR is 3.0% of construction costs. It is purely a judgment call made by the Owner and liability only attaches when the Architect or Engineer acts or fails to act below a reasonable standard of care. In order to determine if the standard of care has been breached, we calculate 100% of the error but only 20% of the omission. In such cases of breach, the District may seek to recover any costs from the AOR or include it in negotiations on other architectural work. In all cases recovery should be documented. *We recommend that language should be incorporated in the architectural contracts to clearly identify this responsibility.*

Overall Change Order Rates:

We normally see overall change order rates between 3-10% on new projects for an average of 5% and as much as 10% on renovations. In no cases should this be exceeded based on the above stated categories.

Other recommendations are as follows:

- The District should require that all large change orders be bid to separate subcontractors.
- The District should attempt to limit any Time and Material change orders. If used, this work needs strict on-site supervision by an inspector of record or project manager.
- If using a Design-Build methodology for construction, the District should clearly define whether the Architect is considered as a sub-contractor to the Design-Build Contractor on change orders in the contract.

KPI #3. ON PROCUREMENT OF CONTRACTORS AND PROFESSIONAL SERVICES

We reviewed the District web site and Governing Board policies to determine if there was compliance with Public Contract Code provisions and a process for procuring contactors and consultants. We found the Design-Bid-Build and Design-Build processes anticipated on projects to be in compliance with all provisions.

Although there were no major contractor selections made during our review, we were able to review the process for the selection of Architectural and Engineering Services conducted by the District through a Request for Qualifications (RFQ) process conducted in January 2022.
Advertisement for the RFQ was made in the Daily Transcript, a widely circulated trade publication on December 6, 2021 and December 13, 2021. An RFQ was issued requesting a Statement of Qualification (SOQ) from proposers with a due date of January 5, 2022. The RFQ listed the

evaluation criteria and point scale to be used by the selection committee in making recommendations to the Governing Board for awards. Fee proposals were to be negotiated on a project by project basis post-award. As of yet, there have been no architectural agreements provided to review.

Ten firms submitted SOQs. Five firms were selected by the screening committee for interviews conducted by a selection committee and points were awarded to each based on the published criteria. At the Governing Board meeting of March 10. 2022, it was recommended and approved that awards be made to PBK and the Lord Architecture, Inc firms for District projects. No specific projects were named.

It was unclear whether an independent evaluation committee was utilized for either prequalification or project specific evaluations. The District indicated that the Project Manager, Director of Maintenance and Operation and other qualified individuals were involved.

We recommend that the District may elect to ensure an independent evaluation committee is formed and engage a member of the ICOC in any future selection of vendors. Particular attention should be made to compose a committee which has professionals versed in the construction field as members.

KPI #4. ON CONSTRUCTION MANAGEMENT

Based on a review of Measure T & Measure U information the District decided to seek proposals from a qualified bond project manager/ consultant to assist the District in executing the construction program. Consistent with that decision the District issued an RFP on July 29, 2021 and responses were received for those services on August 13, 2021. The initial term of the contract was for three years with an additional one-year option to renew. A brief scope of services was included in the RFP and attached as an exhibit to the final consultant agreement.

After review of the RFP/RFQ the firm of Tom Silva Consulting was selected as bond project manager. This individual has worked for the District on previous projects. A contract was executed on November 19, 2021 for a three year term ending on June 30, 2024. A fee schedule was attached to the agreement as Exhibit B and included a base hourly rate fee as well as a sliding scale fee schedule. The base hourly rate was $175.00 per hour with a 2% annual increase and the following fee schedule:

- $3,000 minimum or up to 6% of Project value for project less than $50,000
- 19% of Project Value for projects between $50,001 and $150,000
- 17% of Project Value for projects between $150,001 and $1,000,000

- 10% of Project Value for projects above $1,000,000

Project Value is equal to the total contract value of the architects, engineers, and construction contract values on a project. Reimbursable expenses were to be compensated at cost plus 3%.

Without having specific project breakdowns, it is impossible at this time to determine what the final projected project management costs might be. The industry standard costs for PM services should range between 6-10% of overall program cost. With other districts we have reviewed these costs have been approximately 5-7%.

The selected Project Manager is a sole proprietor and as such has no other staff to assign to projects. While some of the minor projects may be managed by qualified District staff, it is difficult to tell how many projects will be actively managed at any one time. There is an inherent risk with only one person managing the program however the contract allows for additional hourly rates for personnel should that individual be burdened.

KPI #5. ON OVERALL TRANSPARENCY OF PROGRAM

We were able to obtain and review all written reports and meeting minutes for the Independent Citizens' Oversight Committee (ICOC) on the District's web site. The ICOC was formed to implement recommendations from the "Grand Jury Audit of the San Ysidro School District Bonds". Prior to the formation of the ICOC there were no requirements to review Prop C bonds. They first met on May 30, 2018 to review the balance of Prop C funds. By formal resolution the ICOC was established in April, 2019 as required by California Proposition 39... There are seven members on the committee of which one is a SDCTA member. While there was no specific selection process noted for initial ICOC members there are opportunities and applications posted on the web site to fill expiring terms. Currently there are two vacancies on the committee.

The charge of the committee is to review copies of the annual performance and financial audits, inspect school facilities and ground ensuring proper expenditure of bond revenues, review copies of deferred maintenance plans and proposals, and to review efforts to maximize bond revenues by implementing cost saving measures. The committee meets every other month. Annual reports are prepared with the latest report reviewed at the May 12, 2022 meeting and presented to the Governing Board at their June 23, 2022 meeting. The meeting minutes and reports of the committee are posted on the District web site within a month of the latest meeting.

It appears that the meeting minutes are rather brief, and we recommend more narrative discussion and information as the program develops. Meeting minutes do not indicate a robust probing discussion of proper spending of dollars.

We also reviewed the Performance and Financial Audits prepared for the last three years and paid special attention to the last two years. A report was prepared by Wilkinson Hadley King and Co. for FY 2020-21 and presented to the Governing Board on April 15, 2021. During the past two years there have been no findings or questioned costs regarding the bonds. At present, bond series have been sold to pay of Certificates of Participation and close out Prop C. Measure T has not been closed out. The first Measure T Series A bond sale was executed in September 2020 for $20.0 M to pay off the Certificates of Participation. The total balance remaining in accounts for Prop U as of 6/21/22 was approximately $20.0 M.

We recommend that the District elect to ensure that the ICOC is involved in the scope of the Performance Audit.

We found the overall program to be in need of improvement and more transparent to adequately meet SDCTA standards.

We believe that strengthening the communication with the community as projects develop may be necessary. Providing individual project status, budget, and schedules can ensure effective communication between stakeholders, the general public, the ICOC, and the Governing Board such that all are informed and involved in the decision making process.

KPI #5. ON PERFORMANCE VS. BOND CRITERIA

A Facilities Condition Assessment was not included in the latest update of the LRFMP. Brief enrollment projections from the CA Department of Education were included which indicate a steady, slight decline in enrollment over the past few years. Included were future population projections for the service area developed by the San Diego Association of Governments in 2013 showing increases in school age population. Based on the 2019-2020, current enrollment of 4,170 students and a campus capacity of 5,553 there is excess capacity for 1,383 students. No recent updates to reflect new data have been provided.

We recommend that since enrollment drives the need for facilities that updated enrollment information is provided on a periodic basis. A Facilities Condition Assessment would also provide a measure of how adequate the current facilities are being maintained, project which facilities need renovation and/or replacement, and provide a basis for future needs and priorities.

CONCLUSIONS

In summary, several areas of risk to the program arise from our review that need attention in the future.

Project Budgets and Schedules:

Individual project budgets broken down by category of expenditure and schedules for each project within the program have not been developed. It will be difficult to identify and track each project from inception to completion, identify specific information about project cost categories, identify when bond sales will be required, forecast potential change orders, and manage risk without these tools. Reporting to the Governing Board, to the ICBOC and other community stakeholders will be compromised. There is an inherent risk of backlash from community stakeholders if projects do not meet original expectations, require additional funds, or postpone future projects because of previous project overages. Individualized project budgets will give stakeholders who have an interest in specific projects an understanding of exactly how much is being invested in each project.

Design and Construction Contracts:

We did not have any design or construction contracts available to review, as expected, with the scoping of our work; however we have found with past contracts several issues that are worthy of note. Often the A/E agreement scope of work is developed by the architect rather than the District, there are poorly defined deliverables within the project, there is no integration of the latest technology, there is overlapping and redundant estimating, value engineering and other tasks among others. A schedule of standard fees based on project construction costs and complexity should also be developed and utilized in the negotiations with A/Es. There is a risk of inflated fees and excessive extra services because of poor contract language.

Design Specifications and Standards:

In our discussion with staff and the project manager we understand that no design specifications and standards have been developed by the District. Typically we would find an active interest from the maintenance personnel in the planning of security systems, IT systems, mechanical and electrical equipment standardization, and other building standards for ease of maintenance. There does not appear to be any formal design standards or minimum quality standards which can be given to architects for a baseline. If architects develop design standards and specifications for each individual project additional costs due to non-standard equipment and materials, future higher operational costs and increased potential for design errors and omissions can occur as well as change orders after discovery of the error. Sole source justification for proprietary systems, preferred vendors can also be developed. Development can also limit the long term costs to the District.

Construction Management:

We have previously discussed our concerns with the contract for construction management. It is unclear if the project manager will be coordinating all activities related to all projects, conducting and participating in interviews for all future consultants and contractors, preparing bid documents, forecasting change orders, keeping records and schedules, reporting to the Governing Board, and developing and administering a financial system. This is an enormous task normally carried out by more than one individual. We normal see 4.0 full time equivalent (FTE) staff per every $25.0 M of construction assigned to projects.

We also note that the proposed fee schedule and scope of work is not well defined. The fee at 10% of projects over $1.0 M is on the high end of the scale and more in line with projects of extreme complexity such as hospitals rather than K-12 education. It would also entail multiple individuals to manage the project. The reimbursable expenses at 3% plus cost is also more than we have seen on other similar projects of the scope and scale anticipated and is ill-defined.

As an example, the San Ysidro Middle School Renovation project is master planned at $34.7 M, therefore the fee for project management would be approximately $3.47 M. If, for example, the project duration is 36 months from design inception through project completion, the expenditure would be approximately $96,400/month. If there are 22 working days /month, then 176 man hours would normally be expended. Should only one individual be utilized in performance of those duties his hourly rate would be $547/hr. The highest rate we have recently seen for a project executive is $230/hr and for a project manager $180/hr. Using the hourly rate as indicated in the contract for the project manager of $175/hr then it would require 3.2 FTE employees closely matching our anticipated allocation.

ITEM NO. 11(c)

School Bond Transparency in San Diego County

November 2023

OVERVIEW AND INTENT

Since its establishment in 1945, the San Diego County Taxpayers Association has been a nonpartisan association of individuals, businesses, and organizations who promote effective and efficient government on behalf of all San Diego County taxpayers. One of the ways SDCTA has worked to accomplish this longtime goal has been through conducting research and delivering opinions on issues relevant to taxpayers, including the transparency of public institutions that are funded by taxpayer dollars. Taxpayers should be able to easily determine whether school district officials have carried out their promises to effectively use funds to construct new buildings and upgrade facilities.

Schools should be as transparent as possible with their bond program information and how they are allocating funds, so the purpose of this report is to evaluate whether San Diego schools with active bond programs are meeting the standards of transparency. This report is the most recent update of the San Diego Taxpayers Educational Foundation's (SDTEF) 2007 study, which created SDCTA's "Oversight Committee Best Practices," last amended in May 2019, to appraise the transparency of schools' Independent Citizen Oversight Committees (ICOCs). **It should be noted that the scope of this study evaluates only the transparency and not the quality of bond programs, measuring the public existence of information needed for taxpayers to assess the overall performance of school bond programs.** We do not evaluate the accountability of schools' bond programs, and whether they are honestly listing their spending. We can only evaluate the extent to which they make their bond materials publicly available. The Transparency Report Card does not comment on the quality of material available or ease of access. Our recommendations at the end of this report, however, suggest how to improve these aspects of a district's bond program.

Like last year, SDCTA continued to involve the taxpayer representatives from each district's ICOC in the review of transparency. Doing so further empowered our representatives on these ICOCs and created opportunities for them to assess their respective districts. Having these specific ICOC members, a group of dedicated individuals who are well-immersed and experienced in the topic of school bond transparency, contribute to the information collection and grading process only enhances the integrity of the report card.

As for the grades, there was an upward trend of scores compared to last year. Of the 26 districts evaluated, the average transparency grade was 86%, a 4 point increase from last year's 82%. However, this number has been skewed by the lowest two grades. After removing the bottom two, the average for the remaining 24 is 90%.

FINDINGS

CLICK HERE TO VIEW COMPLETED SCORECARD

Each district was graded on a 27 point rubric, which can be found at the end of this report card. There have been no changes to this rubric in the last year. Below are the grades of each district for the 2023 School Bond Transparency Report Card:

F Borrego Springs Unified School District
A- Cajon Valley Union School District
B+ Carlsbad Union School District
A+ Chula Vista Elementary School District
A- Del Mar Union School District
B Escondido Union School District
C+ Fallbrook Union High School District
A+ Grossmont Union High School District
A+ Grossmont-Cuyamaca Community College District
A La Mesa-Spring Valley School District
A Lakeside Union School District
D Lemon Grove School District
A+ MiraCosta Community College District
F Mountain Empire Unified School District

A- Oceanside Unified School District
B+ Palomar Community College District
B+ Solana Beach School District
B South Bay Union School District
A- San Diego Community College District
A San Dieguito Union High School District
A+ San Diego Unified School District
B Santee School District
D Sweetwater Union High School District
A- Southwestern Community College District
A+ San Ysidro School District
A- Vista Unified School District

SDCTA frequently communicates with school districts about their ICOC websites, pointing out missing information and reminding them to update their pages. Upon completion of the grading, SDCTA sent each district a copy of the rubric containing their grade to offer them the opportunity to provide any justification or possible correction to a markdown. Districts were given one week to respond before grades were finalized. The purpose of granting this opportunity was to ensure that the grades SDCTA releases are truly accurate to each district's transparency. However, points were not awarded back to changes made by the district only after SDCTA contacted them. Doing so would have gone against the overall spirit of the report card, which is to assess a district's transparency over the course of the year, not just the week before it is released. The SDCTA values day-to-day business practices that reflect an authentic intent to be transparent with the taxpaying public, and so last minute changes by districts did not result in regrading.

RECOMMENDATIONS

Recommendation #1 for School Districts: Review SDCTA Standards on Performance Audits and pass a resolution requiring specific elements of oversight during the performance auditing process.

A performance audit's aim should not be to evaluate financial compliance with law. Instead, a performance audit should aim to increase accountability in the actual construction process.

The two criteria below contain the details of what SDCTA is looking for from districts in relation to their performance audits.

(1) Performance Audits meet SDCTA Standards: Performance audits are in line with SDCTA's Oversight Committee Best Practices requirements (see highlighted text starting on page four of document).

The performance audit scope should align with the construction progress to measure the effectiveness of the bond program. In order to assist the oversight committee, SDCTA proposes the scope of work for the Performance Audit must include a review of at least the following:

- Current Bond Program Management Program/Plan
- Construction Project Delivery Methods and Performance Analysis
- Review of Project Budgets and Program Performance and Forecasting
- Evaluation of Overall Transparency of Bond Program

(2) Did the district pass a resolution on Performance Audits? Did the oversight committee pass a resolution requiring the following elements of the Performance and/or the Financial Audit:

- That the District conduct a Performance Audit that considers the appropriate scope and ways to improve Program effectiveness and efficiency;
- That a member of the oversight committee is involved in the auditor selection process and in the development of the audit's scope of work; and
- That the oversight committee review the Performance and Financial Audits before they are presented to the Board.

Recommendation #2 for School Districts: Practice transparency when disclosing which projects are being funded

Taxpayers deserve to know what projects their money is being spent on. It is vital that school districts not only list and describe on their websites which projects they are funding, but that they itemize their expenditures by project site. We observed that many school districts highlight a few projects on their website but do not provide an exhaustive list. The projects highlighted are generally on or ahead of schedule. School districts should be transparent about which projects are included in their bonds, the expenditures on those projects, and the progress of the projects.

Recommendation #3 for School Districts: Adjust oversight committees' websites for easier navigation and useability.

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 the information available. All files are important, but they are often not easy to differentiate between, especially when uploaded with a nondescript file name. Additionally, reducing the amount of clicks it takes to reach any given page or document on the ICOC website is strongly recommended.

RUBRIC/LIST OF CRITERIA

School Bond Transparency Rubric for the 2022 Report Card

On the District's ICOC Website	
1. Committee Bylaws	A link to the committee bylaws is available on the ICOC website.
2. Member Information	A list of the names of all ICOC members is available on the ICOC website.
3. Meeting Agendas and Minutes	Links to the most up-to-date meeting minutes and agendas are available on the ICOC websites.
4. Additional Meeting Materials	Links to attachments, appendices, presentations, and other additional materials for every ICOC meeting are available on the ICOC website.
5. Annual Reports	A link to the Annual Reports is available on the ICOC website.
6. Performance Audits	A link to separate Performance Audits is available on the ICOC website, or under a separate heading within the Financial Audits.
7. Financial Audits	A link to the Financial Audit is available on the ICOC website.

8. Project List	All projects currently being funded by the bond are listed on the ICOC website.
9. Project Descriptions	A brief written description of each project can be found on the ICOC website.
10. Project Progress	The current status and plan of action for each project can be found on the ICOC website.
11. 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.
12. Contact Information	The school district phone number and an email address of the ICOC point of contact is listed on the ICOC website.
13. Vacancies listed	Any committee vacancies, expected vacancies, or lack of vacancies are listed on the ICOC website.
14. Number of Vacancies	The number of current ICOC committee vacancies is listed on the ICOC website. While this is not a scored criterion, SDCTA recommends having no vacancies when possible.
15. 2021 Annual Report Available	The 2021 Annual Report is available on the ICOC website.
16. 2021 Audit Available	The 2021 Audit is available on the ICOC website.

On the 2021 Annual Report and/or Audits	
17. Budget Overview	A breakdown of how the budget was allocated for the past year is found in the annual report or audit.
18. Program Status Updates	An explanation of the current status of the bond program is found in the annual report or audit.
19. Detailed Discussion of Projects	A detailed discussion about what was accomplished in the past year and future plans for bond projects are found in the annual report
20. Basic Financial Information	Basic financial information can be found in the audit in accordance with general auditing standards.
21. Expenditures Itemized by Project/Site	All expenditures are itemized by project within the Financial Audit.

22. Prop 39 Required Audit Findings	Audits fulfill the requirements set forth by Proposition 39.
23. Additional Recommendations	There is a separate heading within the Audit called "Additional Recommendations," or a clear list of recommendations by the Auditor is easily found within the Audit.
24. Detailed ICOC Member Information	Section includes member names and positions, as well as contact information for at least one member.
25. Project Progress Report	The current status of all projects, further work that needs to be completed, and a general timeline for expected completion can be found in the annual report or audit.
26. Audits Performed by Third Party	Audits are performed by an independent auditor in accordance with the law.
27. Performance Audits meet SDCTA Standards	Performance audits are in line with SDCTA's recommendations found on the Oversight Committee Best Practices document (starts on page 4, text highlighted in yellow).
28. Did the District pass a resolution on Performance Audits?	Did the District pass a resolution requiring the following elements of the Performance and/or the Financial Audit: **(A)** That the District conduct a Performance Audit that considers the appropriate scope and ways to improve Program effectiveness and efficiency; **(B)** That a member of the oversight committee is involved in the auditor selection process and in the development of the audit's scope of work; and **(C)** That the oversight committee reviews the Performance and Financial Audits before they are presented to the Board?

Final score is out of 27 (#14 is unscored)