

SOLANA BEACH

SCHOOL DISTRICT

309 N. Rios Avenue
Solana Beach, CA 92075
(858) 794-7104
www.sbsd.k12.ca.us

Independent Citizens' Oversight Committee (ICOC) Members

Michael Casey
Emma Chen
Michael Engel
Jill Epstein
Laurel Graziano
Katherine Kousser
Michael Sherman

Board of Education

Julie Union
President
Richard H. Leib, Esquire
Vice President
Debra H. Schade, Ph.D.
Clerk
Vicki F. King, Esquire
Member
Gaylin Allbaugh
Member

Superintendent
Jodee Brentlinger

Measure JJ Independent Citizens' Oversight Committee Meeting

March 20, 2019

Principal's Conference Room
6:00 p.m.

Solana Ranch School
13605 Pacific Highlands Ranch Pkwy,
San Diego, CA 92130

Welcome to the meeting of the Independent Citizens' Oversight Committee, ICOC, of the Solana Beach School District.

Public Inspection of Documents

In compliance with Government Code 54957.5, agenda-related documents that have been distributed to the ICOC less than 72 hours prior to the meeting are available for inspection at the Solana Beach School District, 309 North Rios Avenue, Solana Beach.

Hearing of the Public

Persons wishing to address the ICOC on any item except personnel are invited to do so at this time. In the interest of time and order, presentations from the public are limited to three minutes per person, per topic. If you wish to speak, complete a card and present it to the ICOC Secretary prior to the start of the meeting. When the ICOC President invites you to the podium, please state your name, address, and organization before making your presentation.

In accordance with the Brown Act, unless an item has been placed on the published agenda, there shall be no action taken. The ICOC may (1) acknowledge receipt of the information, (2) refer to staff for further study; or (3) refer the matter to the next agenda.

Cell Phones

As a courtesy to all meeting attendees, please set cellular phones to silent mode and engage in conversations outside the meeting room.

Assistance with Meeting

In compliance with the Americans with Disabilities Act and AB-3035, if you require special assistance to participate in this meeting, please contact the Executive Director of Capital Programs and Technology at (858) 794-7130 at least 24 hours prior to the start of the meeting to enable the District to make reasonable arrangements.



Independent Citizens' Oversight Committee

Meeting Agenda

March 20, 2019

Principal's Conference Room
6:00 p.m.

Solana Ranch School
13605 Pacific Highlands Ranch Pkwy, San Diego, CA 92130

In compliance with the Americans with Disabilities Act and AB-3035, if you require special assistance to participate in this meeting, please contact the Executive Director of Capital Programs and Technology at (858) 794-7130 at least 24 hours prior to the start of the meeting to enable the District to make reasonable arrangements.

The Regularly Scheduled Meeting of the Independent Citizens' Oversight Committee of the Solana Beach School District begins at 6:00 p.m. in the Principal's Conference Room of Solana Ranch School.

1. **CALL TO ORDER**
WELCOME

2. **PLEDGE OF ALLEGIANCE**

3. **ROLL CALL**.....

- _____ Mr. Casey
- _____ Ms. Chen
- _____ Mr. Engel
- _____ Ms. Epstein
- _____ Ms. Graziano
- _____ Ms. Kousser
- _____ Mr. Sherman

4. **APPROVAL OF AGENDA**.....

2 Motion/Second

5. **APPROVAL OF MINUTES:** January 16, 2019, regular committee meeting

4 Motion/Second

HEARING OF THE PUBLIC

6. **HEARING OF THE PUBLIC**

It is at this time that anyone wishing to speak regarding an item on the agenda or other topic is given an opportunity to do so. In the interest of time and order, presentations from the public may be limited to three minutes per person, per topic. If you wish to speak, complete a card and present it to the ICOC Secretary prior to the start of the meeting. When the ICOC President invites you to the podium, please state your name and/or organization before making your presentation. In accordance with the Brown Act, unless an item has been placed on the published agenda, there shall be no action taken. The ICOC may: 1) acknowledge receipt of the information; 2) refer to staff for further study; or 3) refer the matter to the next agenda.

ACTION ITEMS

7. ACTION ITEMS

- A. Acceptance of the 2017-18 Measure JJ Audit Report by Christy White Associates 6 Motion/Second
- B. Review and approval of the 2017-18 Annual Report by Solana Beach School District Independent Citizens' Oversight Sub-Committee 32 Motion/Second
- C. Review and approval of the 2017-18 Annual Report presentation to the Solana Beach School District Board of Education by the Independent Citizens' Oversight Sub-Committee 78 Motion/Second
- D. Approval of the 2019-20 meeting dates for the Independent Citizens' Oversight Committee 90 Motion/Second

INFORMATION/DISCUSSION ITEMS

8. INFORMATION/DISCUSSION ITEMS

- A. Presentation regarding the Solana Beach School District Measure JJ Capital Programs website.....
- B. Information on the Independent Citizens' Oversight Committee internal business
- C. Presentation of the Measure JJ Capital Programs projects and timeline
- D. Presentation of the Measure JJ financial reports

INFORMATION ITEMS

9. INFORMATION ITEMS

- A. Site tour of Solana Ranch School

ADJOURNMENT

- 10. ADJOURNMENT OF MEETING..... _____ Motion/Second



Independent Citizens' Oversight Committee

Meeting Minutes

January 16, 2019
6:00 p.m.

Skyline School
606 Lomas Santa Fe Dr., Solana Beach, CA 92075

CALL TO ORDER

The regular meeting of the Solana Beach School District Independent Citizens' Oversight Committee was called to order by Committee President, Michael Casey, at 6:00 p.m.

PLEDGE OF ALLEGIANCE

Mr. John Leland led members and guests in the Pledge of Allegiance

ROLL CALL

Members Present (6)

Mr. Michael Casey
Ms. Emma Chen
Mr. Michael Engel
Ms. Jill Epstein
Ms. Laurel Graziano
Ms. Katherine Kousser

Members Absent (1)

Mr. Michael Sherman

APPROVAL OF AGENDA

Motion to Approve Agenda

Motion Chen

Second Epstein

Unanimous (6)

Casey - Aye; Chen - Aye; Engel - Aye; Epstein - Aye; Graziano - Aye; Kousser - Aye; Sherman - Absent

APPROVAL OF MINUTES

Motion to Approve Minutes of October 24, 2018

Motion Epstein

Second Kousser

Unanimous (6)

Casey - Aye; Chen - Aye; Engel - Aye; Epstein - Aye; Graziano - Aye; Kousser - Aye; Sherman - Absent

HEARING OF THE PUBLIC

There were no public comments regarding open session items.

INFORMATION/DISCUSSION ITEMS

7A. Ms. Caroline Brown presented on the Measure JJ Capital Programs projects.

Topics included:

Measure JJ project status; and,
Solana Beach School District Capital Projects list.

7B. Mr. Casey facilitated a discussion regarding the Committee's internal business.

Topics included:

Independent Citizens' Oversight Committee (ICOC) selection process;
ICOC subcommittee meetings; and,
ICOC Annual Report timeline.

ACTION ITEMS

Motion to Adjourn to Break at 6:27 p.m.

Motion Graziano

Second Engel

Unanimous (6)

Casey - Aye; Chen - Aye; Engel - Aye; Epstein - Aye; Graziano - Aye; Kousser - Aye; Sherman - Absent

Motion to Reconvene from Break at 6:52 p.m.

Motion Graziano

Second Engel

Unanimous (6)

Casey - Aye; Chen - Aye; Engel - Aye; Epstein - Aye; Graziano - Aye; Kousser - Aye; Sherman - Absent

INFORMATION/DISCUSSION ITEMS

7C. Ms. Caroline Brown presented on the Measure JJ financial reports.

7D. Ms. Caroline Brown conducted a site tour of the reconstructed Skyline School.

ADJOURNMENT

There being no further business to come before the Committee, there was a motion to adjourn at 7:50 p.m.

Motion Epstein

Second Graziano

Unanimous (6)

Casey - Aye; Chen - Aye; Engel - Aye; Epstein - Aye; Graziano - Aye; Kousser - Aye; Sherman - Absent

Submitted by:

Laura McLin

Approved by:

Committee Action on March 20, 2019.

ITEM:

AGENDA ITEM: 7A

Acceptance of the 2017-18 fiscal year Measure JJ Audit Report by Christy White Associates

- Action
- Consent
- First Reading
- Information
- Presentation
- Public Hearing
- Roll Call Vote Required
- Report

RECOMMENDATION:

It is recommended that the Committee accept the 2017-18 fiscal year Measure JJ Audit Report by Christy White Associates.

DESCRIPTION:

The annual audit report for the 2017-18 fiscal year, prepared and presented by the District's independent auditors, Christy White Associates, is presented for acceptance.

Attachment: Measure JJ Bond Building Fund of Solana Beach School District Audit Report - June 30, 2018

FISCAL IMPACT:

Not applicable

MOVED BY: _____

SECONDED BY: _____

5029 Brown/lm

**MEASURE JJ BOND BUILDING FUND OF
SOLANA BEACH SCHOOL DISTRICT**

AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2018**

San Diego

Los Angeles

**San Francisco
Bay Area**

Solana Beach School District

christywhite
A PROFESSIONAL
ACCOUNTANCY CORPORATION *associates*
ICOC Agenda 7

**SOLANA BEACH SCHOOL DISTRICT
MEASURE JJ BOND BUILDING FUND
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**SOLANA BEACH SCHOOL DISTRICT
 MEASURE JJ BOND BUILDING FUND
 INTRODUCTION AND INDEPENDENT CITIZENS' OVERSIGHT COMMITTEE MEMBER
 LISTING
 JUNE 30, 2018**

The Solana Beach School District was established in 1887. The District boundaries include the City of Solana Beach, the City of San Diego, Fairbanks Ranch, Rancho Santa Fe, and portions of Carmel Valley and Pacific Highlands Ranch. The District currently operates one preschool and seven elementary schools.

In November 2016, the voters of Solana Beach School District approved by more than the required 55% favorable vote, Measure JJ, authorizing the issuance and sale of general obligation bonds, not to exceed \$105,000,000. Measure JJ is a Proposition 39 bond. The passage of Proposition 39 in November 2000 amended the California Constitution to include accountability provisions. Specifically, the District must conduct an annual independent performance audit to ensure that funds have been expended only on the specific projects listed as well as an annual, independent financial audit of the proceeds from the sale of the bonds until all of the proceeds have been expended for facilities projects.

In May 2017, the District issued Election of 2016, Series A general obligation bonds totaling \$50,000,000. Bond proceeds are to be used to replace or upgrade aging, outdated classrooms, science labs, libraries, and school buildings; restore deteriorating roofs, plumbing, and electrical systems; improve student safety and campus security; and, provide students access to educational facilities, science, and technology needed to prepare for high school, college, and careers, and qualify for State grants. The bonds bear interest at a rate of 2.00% - 5.00% and are scheduled to mature through August 2046, with the first payment commencing in August 2017.

Proposition 39 requires school districts that pass Proposition 39 bonds to seat an Independent Citizens' Oversight Committee (ICOC) to assure the community that bond funds are expended in the fashion outlined in the district's bond resolution. The ICOC must meet at least once a year and inform the public about the expenditure of bond revenues. The ICOC shall actively review and report on the proper expenditure of taxpayers' money for school construction.

The Independent Citizens' Oversight Committee had the following members as of June 30, 2018:

Name	Representation
Michael Casey	Senior Citizens' Organization Member
Emma Chen	Community At-Large
Michael Engel	Community At-Large
Jill Epstein	Parent of Child in District
Laurel Graziano	Business Community Member
Katherine Kousser	Parent-Teacher Organization Member
Danielle McCallion	Taxpayers' Organization Member

INDEPENDENT AUDITORS' REPORT

Christy White, CPA

Michael D. Ash, CPA

John Whitehouse, CPA

Heather Daud Rubio

SAN DIEGO

LOS ANGELES

SAN FRANCISCO/BAY AREA

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Licensed by the California

State Board of Accountancy

Governing Board Members and
Measure JJ Independent Citizens' Oversight Committee of
Solana Beach School District
Solana Beach, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Measure JJ Bond Building Fund of Solana Beach School District (the "District"), as of and for the year ended June 30, 2018, and the related notes to the 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 an opinion 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*. 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure JJ Bond Building Fund of Solana Beach School District, as of June 30, 2018, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1A, the financial statements present only the Measure JJ Bond Building Fund and do not purport to, and do not present fairly the financial position of the Solana Beach School District, as of June 30, 2018, the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 6, 2019, on our consideration of the District'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 specific to the Measure JJ Bond Building Fund. 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 on the entity'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 District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of Proposition 39, as incorporated in California Constitution Article 13A, we have issued our performance audit dated March 6, 2019, on our consideration of the District's compliance with the requirements of Proposition 39 as it directly relates to the Measure JJ Bond Building Fund. That report is an integral part of our audit of the Measure JJ Bond Building Fund of Solana Beach School District, as of and for the year ended June 30, 2018, and should be considered in assessing the results of our financial audit.



San Diego, California
March 6, 2019

FINANCIAL SECTION

**SOLANA BEACH SCHOOL DISTRICT
MEASURE JJ BOND BUILDING FUND
BALANCE SHEET
JUNE 30, 2018**

ASSETS

Cash and investments	\$	7,326,504
Accounts receivable		74,461
Due from other funds		20,000

Total Assets \$ 7,420,965

LIABILITIES AND FUND BALANCE

Liabilities

Accounts payable	\$	93,338
Due to other funds		55,040

Total Liabilities 148,378

Fund Balance

Restricted for Measure JJ projects		7,272,587
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Total Liabilities and Fund Balance \$ 7,420,965

**SOLANA BEACH SCHOOL DISTRICT
 MEASURE JJ BOND BUILDING FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED JUNE 30, 2018**

REVENUES	
Other local revenue	\$ 440,972
Total Revenues	<u>440,972</u>
 EXPENDITURES	
Plant services	261,395
Facilities acquisition and construction	38,921,312
Total Expenditures	<u>39,182,707</u>
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 (38,741,735)
 Beginning Fund Balance, July 1, 2017	 <u>46,014,322</u>
Ending Fund Balance, June 30, 2018	<u>\$ 7,272,587</u>

**SOLANA BEACH SCHOOL DISTRICT
MEASURE JJ BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The District. The District was founded in 1887 in the community of Solana Beach, California. The District operates under a locally elected Board form of government and provides educational services to grades K-6 as mandated by the state. The District currently operates one preschool and seven elementary schools.

In November 2016, the voters of Solana Beach School District approved by more than the required 55% favorable vote, Measure JJ, authorizing the issuance and sale of general obligation bonds, not to exceed \$105,000,000. Measure JJ is a Proposition 39 bond. The passage of Proposition 39 in November 2000 amended the California Constitution to include accountability provisions. Specifically, the District must conduct an annual independent performance audit to ensure that funds have been expended only on the specific projects listed as well as an annual, independent financial audit of the proceeds from the sale of the bonds until all of the proceeds have been expended for facilities projects.

An advisory committee to the District's Governing Board and Superintendent, called the Measure JJ Independent Citizens' Oversight Committee was established pursuant to the requirements of State law and the provisions of Measure JJ. The Committee's oversight goals include advising on bond construction priorities, reviewing bond construction plans, reviewing project plans and budgets, and ensuring compliance with the provisions of Measure JJ.

The statements presented are for the individual Measure JJ Bond Building Fund of the District, consisting of the net construction proceeds of Measure JJ general obligation bonds, as issued by the District, through San Diego County, and are not intended to be a complete presentation of the District's financial position or results of operations.

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).

SOLANA BEACH SCHOOL DISTRICT
MEASURE JJ BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS, CONTINUED
JUNE 30, 2018

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

C. **Basis of Accounting**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The financial statements are presented on the modified accrual basis of accounting. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collectible within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Generally, "available" means collectible within the current period or within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

D. **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.

E. **Cash and Investments**

In accordance with Education Code Sections 15357 and 41001, the District maintains a portion of its cash in the San Diego 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.

F. **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.

SOLANA BEACH SCHOOL DISTRICT
MEASURE JJ BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS, CONTINUED
JUNE 30, 2018

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

G. 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.

H. Fund Balance

Under GASB Statement No. 54, 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 fund balance in Measure JJ is considered restricted.

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.

SOLANA BEACH SCHOOL DISTRICT
MEASURE JJ BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS, CONTINUED
JUNE 30, 2018

NOTE 2 – CASH AND INVESTMENTS

Summary of Cash and Investments

Cash and investments as of June 30, 2018 are classified in the accompanying financial statements as cash in county treasury for \$7,326,504. The California School Accounting Manual requires school districts to report “cash in county treasury” to be reported as cash instead of investments due to the pooled nature of the deposit and the ability of school districts to access funds immediately and with no restrictions.

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.

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.

**SOLANA BEACH SCHOOL DISTRICT
MEASURE JJ BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS, CONTINUED
JUNE 30, 2018**

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:

<u>Authorized Investment Type</u>	<u>Maximum Remaining Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
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

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are described below:

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 District maintains an investment with the San Diego County Investment Pool with a fair value of approximately \$7,279,102 and an amortized book value of \$7,326,504. The weighted average maturity on investments held with the county treasury was 345 days as of June 30, 2018.

**SOLANA BEACH SCHOOL DISTRICT
MEASURE JJ BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS, CONTINUED
JUNE 30, 2018**

NOTE 2 – CASH AND INVESTMENTS (continued)

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 investments in the County Treasury are not required to be rated. As of June 30, 2018, the pooled investments in the County Treasury were rated at least A.

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.

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 San Diego County Treasury Investment Pool 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 held \$7,279,102 in uncategorized investments related to the Measure JJ Bond Building Fund's investment in the San Diego County Treasury as of June 30, 2018.

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2018 consist of \$74,461 in interest earned on investments in the San Diego County Treasury.

**SOLANA BEACH SCHOOL DISTRICT
MEASURE JJ BOND BUILDING FUND
Notes to Financial Statements, continued
June 30, 2018**

NOTE 4 – ACCOUNTS PAYABLE

Accounts payable as of June 30, 2018 consist of \$93,338 in construction project costs.

NOTE 5 – DUE TO/DUE FROM OTHER FUNDS

As of June 30, 2018, the Measure JJ Bond Building Fund held an interfund payable balance in the amount of \$55,040 owed to the General Fund for repayment of temporary loan made to fund Measure JJ projects.

As of June 30, 2018, the Measure JJ Bond Building Fund had an interfund receivable balance in the amount of \$20,000 owed from the General Fund for PTA contributions to the Measure JJ bond program.

NOTE 6 – MEASURE JJ GENERAL OBLIGATION BONDS

In an election held in November 2016, the voters authorized the District to issue and sell not more than \$105,000,000 principal amount of general obligation bonds. Under such voters' authorization, the District issued \$50,000,000 in Election of 2016, Series A current interest general obligation bonds in May 2017. The bonds bear interest at a rate of 2.00% - 5.00% and are scheduled to mature through August 2046, with the first payment commencing in August 2018. The annual requirements to amortize the Series A general obligation bonds outstanding as of June 30, 2018, are as follows:

Year Ended June 30,	Principal	Interest	Total
2019	\$ 4,550,000	\$ 1,945,300	\$ 6,495,300
2020	4,235,000	1,769,600	6,004,600
2021	870,000	1,667,500	2,537,500
2022	905,000	1,641,050	2,546,050
2023	925,000	1,622,750	2,547,750
2024 - 2028	5,080,000	7,581,400	12,661,400
2029 - 2033	6,450,000	6,170,600	12,620,600
2034 - 2038	7,990,000	4,623,000	12,613,000
2039 - 2043	9,720,000	2,857,600	12,577,600
2044 - 2047	9,275,000	760,100	10,035,100
Total	\$ 50,000,000	\$ 30,638,900	\$ 80,638,900

NOTE 7 – CONSTRUCTION COMMITMENTS

As of June 30, 2018, the District had commitments with respect to unfinished Measure JJ projects in the amount of \$11,690,308.

**OTHER INDEPENDENT
AUDITORS' REPORTS**

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

Christy White, CPA

Michael D. Ash, CPA

John Whitehouse, CPA

Heather Daud Rubio

SAN DIEGO

LOS ANGELES

SAN FRANCISCO/BAY AREA

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State Board of Accountancy

Measure JJ Independent Citizens' Oversight Committee and
Governing Board Members of the
Solana Beach School District
Solana Beach, 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 Measure JJ Bond Building Fund, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Measure JJ Bond Building Fund's basic financial statements, and have issued our report thereon dated March 6, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Measure JJ 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 Measure JJ Bond Building Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Measure JJ 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Measure JJ 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.

A handwritten signature in black ink that reads "Christy White Associates". The signature is written in a cursive, flowing style.

San Diego, California
March 6, 2019

REPORT ON PERFORMANCE

Independent Auditors' Report

Measure JJ Independent Citizens' Oversight Committee and
Governing Board Members of the
Solana Beach School District
Solana Beach, California

Report on Performance

We have audited Solana Beach School District's compliance with the performance audit procedures described in the *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810, that could have a direct and material effect on Solana Beach School District's Measure JJ Bond Building Fund for the year ended June 30, 2018, as identified below.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to local school construction bonds.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance of Solana Beach School District's Measure JJ Bond Building Fund based on our performance audit of the types of compliance requirements referred to above. We conducted our performance audit in accordance with generally accepted government auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810. Those standards require that we plan and perform the performance audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the local school construction bonds noted on the following page occurred. An audit includes examining, on a test basis, evidence about Solana Beach School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our performance audit provides a reasonable basis for our opinion on compliance with the requirements referred to above. However, our audit does not provide a legal determination of Solana Beach School District's compliance with those requirements.

Christy White, CPA

Michael D. Ash, CPA

John Whitehouse, CPA

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Opinion on Performance

In our opinion, Solana Beach School District complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the Measure JJ Bond Building Fund noted below for the year ended June 30, 2018.

Procedures Performed

In connection with the performance audit referred to above, we selected and tested transactions and records to determine Solana Beach School District's compliance with the state laws and regulations applicable to the Financial Audit Procedures and Performance Audit Procedures over the Measure JJ Bond Building Fund. Additional agreed upon procedures relating the Measure JJ Bond Building Fund may also be included.

The results of the procedures performed and the related results are further described in the accompanying performance audit results following this Report on Performance.

The image shows a handwritten signature in black ink that reads "Christy White Associates". The signature is written in a cursive, flowing style.

San Diego, California
March 6, 2019

**SOLANA BEACH SCHOOL DISTRICT
MEASURE JJ BOND BUILDING FUND
AUDIT PROCEDURES AND RESULTS
FOR THE YEAR ENDED JUNE 30, 2018**

SECTION I – FINANCIAL AUDIT PROCEDURES AND RESULTS

Financial Statements

As mentioned in the Report on Financial Statements, we have issued an unmodified opinion over the financial statements of the Measure JJ Bond Building Fund as of and for the year ended June 30, 2018.

Internal Control Evaluation

We tested internal controls over financial reporting and compliance with laws, regulations, or provisions of contracts or agreements and have determined through our inquiry of management and our evaluation of District processes that no significant deficiencies were noted.

SECTION II – PERFORMANCE AUDIT PROCEDURES AND RESULTS

Facility Project Expenditures

We selected a representative sample of expenditures charged to the Measure JJ Bond Building Fund and reviewed supporting documentation to ensure funds were properly expended on specific project(s) listed in the text of the Measure JJ ballot.

We tested \$26,092,571 of warrant expenditures (approximately 67% of current year expenditures) for validity, allowability and accuracy and concluded that the sampled expenditures were in compliance with the terms of Measure JJ ballot language, the District approved facilities plan, and applicable state laws and regulations.

Personnel Expenditures

We reviewed salaries and benefits charged to the Measure JJ Bond Building Fund to verify that the personnel expenditures were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General, which concluded 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.”

There were no significant amounts of expenditures related to personnel during the year ended June 30, 2018

Facilities Site Walk

We verified that funds were generally expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects by review of supporting documentation as previously noted under Facility Project Expenditures but also through performance of two facilities site walks.

Facilities site walks were performed for projects at Skyline Elementary School and Solana Highlands Elementary School. We toured the school site of Skyline Elementary School and physically observed the newly constructed school site. Additionally, we physically observed the renovated school site at Solana Highlands Elementary School. Based on our site walks, the projects for the school sites appear to be successfully completed and funds appear to be expended for authorized bond projects.

**SOLANA BEACH SCHOOL DISTRICT
MEASURE JJ BOND BUILDING FUND
AUDIT PROCEDURES AND RESULTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2018**

SECTION II – PERFORMANCE AUDIT PROCEDURES AND RESULTS, continued

Test of Contracts and Bid Procedures

For the year ended June 30, 2018, we inquired with the bond program staff and determined that there were no contracts that went to bid in the current fiscal year. Additionally, we reviewed the governing board meeting minutes in order to verify this information.

Contracts and Change Orders

We reviewed a listing of contracts and change orders during the fiscal year ended June 30, 2018 and selected a sample to ensure that change orders were properly approved and in accordance with District policies. Additionally, cumulative change orders for any given contract were reviewed to ensure that total change orders did not exceed ten percent of the total original contract. All change orders appear to be properly reviewed and approved by management and the governing board in accordance with District policy.

Independent Citizens' Oversight Committee

In accordance with Assembly Bill (AB) 1908 and Education Code (Ed Code) Section 15278, the District is required to establish an Independent Citizens' Oversight Committee for Proposition 39 bonds to include one active member from each of the following sectors: a business organization, senior citizens organization, bona fide taxpayers' association, parent/guardian of a child enrolled in the District and a parent/guardian of a child enrolled in the District who is also a member of a parent teacher association. Additionally, no employee or official of the District shall be appointed to the Independent Citizens' Oversight Committee.

We found that the District successfully compiled an Independent Citizens' Oversight Committee with an active member from each of the required representations. No members of the citizens' bond oversight committee are also employees, official, vendor or consultant of the District. Refer to the Introduction and Independent Citizens' Oversight Committee Member Listing for a listing of current members as of June 30, 2018.

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

**SOLANA BEACH SCHOOL DISTRICT
 MEASURE JJ BOND BUILDING FUND
 SCHEDULE OF FINDINGS AND RECOMMENDATIONS
 FOR THE YEAR ENDED JUNE 30, 2018**

PART I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to the financial statements?	<u>No</u>

PERFORMANCE AUDIT

Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued on performance for local school construction bonds:	<u>Unmodified</u>

PART II – FINANCIAL STATEMENT FINDINGS

There were no findings or recommendations related to the financial statements in 2017-18

PART III – STATE PERFORMANCE FINDINGS

There were no findings or recommendations related to local school construction bonds in 2017-18.

SOLANA BEACH SCHOOL DISTRICT
MEASURE JJ BOND BUILDING FUND
SCHEDULE OF FINDINGS AND RECOMMENDATIONS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2018

PART IV – PRIOR AUDIT FINDINGS

FINDING #2017-001: ACCOUNTS PAYABLE ACCRUALS

Criteria: Accrual accounting requires that expenditures be recorded in the period in which they are incurred. Internal controls should be implemented to ensure that accounting transactions are recorded in the proper period and follow proper accrual accounting standards.

Condition: During testing for unrecorded liabilities, we noted the following expenditures for services performed prior to June 30, 2017 that should have been recorded as accrued liabilities as of the balance sheet date.

- McCarthy Building Companies, Inc. invoice in the amount of \$498,262.
- Balfour Beatty Construction invoice in the amount of \$1,201,140.

Effect: Misstatements of accounts payable liabilities in the amount of \$1,699,402. The balances presented in the Financial Section reflect the adjustments noted above.

Cause: Inadequate controls over recording of accounts payable during the year-end closing process.

Recommendation: We recommend that the District implement sufficient and appropriate internal control procedures to ensure that transactions are recorded in the proper accounting period.

District Response: The two invoices that should have been accrued for the 2016-17 fiscal year were unfortunately paid in the 2017-18 fiscal year. The invoice dates were not caught to accurately accrue the invoices. These should have been caught and were an oversight by the business department. In the future, the business department will have a second person look over the invoices that are being paid in June and July to check for dates that should be accurately reflected as an accrual.

Current Status: Implemented.

ITEM:

AGENDA ITEM: 7B

Review and approval of the 2017-18 Annual Report authorized by the Solana Beach School District Independent Citizens' Oversight Sub-Committee

- Action**
- Consent**
- First Reading**
- Information**
- Presentation**
- Public Hearing**
- Roll Call Vote Required**
- Report**

RECOMMENDATION:

It is recommended that the Committee review and approve the 2017-18 Annual Report authorized by the Solana Beach School District Independent Citizens' Oversight Sub-Committee.

DESCRIPTION:

The Measure JJ Independent Citizens' Oversight Committee Annual report was authorized by three of the seven Committee members. The report includes information pertaining to the composition of the Independent Citizens' Oversight Committee (ICOC), the role of an ICOC member, annual activities, and a financial report covering activity for the period ending June 30, 2018.

Attachment: Measure JJ Independent Citizens' Oversight Committee 2017-18 Annual Report

FISCAL IMPACT:

Not applicable

MOVED BY: _____

SECONDED BY: _____

5011 Brown/lm



Measure JJ Independent Citizens Oversight Committee 2017-2018 Annual Report

04/18/2019

Solana Beach School District
309 North Rios Ave.
Solana Beach, CA 92075
(858)794-7100

<http://www.sbsd.net>

Solana Beach School District Superintendent and Board of Education,

The Independent Citizens Oversight Committee (ICOC) of the Solana Beach School District is pleased to present our second annual report. The 2018 Annual report covers activity for the period ending June 30, 2018.

Building on the commitment from the voters in November 2016, the District has issued \$50 million in general obligation bonds and had expenditures of \$39,182,707 on projects including the reconstruction of Skyline School through June 30, 2018.

The ICOC wishes to thank the District staff and project management team for their support, their detailed updates and transparency of information, not only to the Committee, but also to the public.

We welcome your questions and comments. You will find ICOC members' e-mail addresses within this report.

For more information about Measure JJ and the ICOC, please visit:

<https://www.sbsd.k12.ca.us/Page/7765>

Sincerely,

Michael Casey

President, Solana Beach School District Independent Citizens Oversight Committee

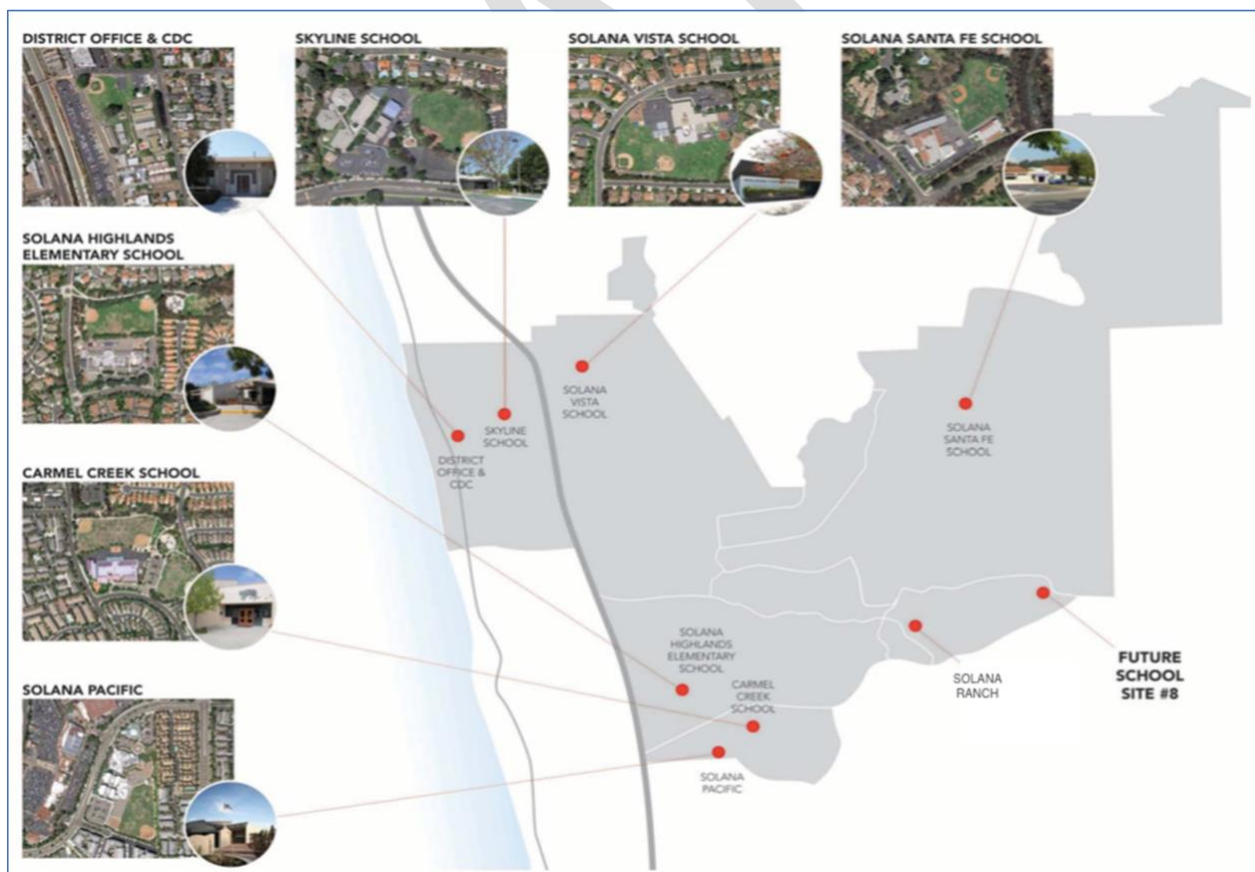
INTRODUCTION

Measure JJ is a \$105 million bond initiative approved by over 55% of District voters in November 2016. The Measure JJ Bond Measure stated that Measure JJ is to "repair and upgrade aging, outdated classrooms, science labs, libraries, and school buildings; restore deteriorating roofs, plumbing, and electrical systems; improve student safety and campus security; and, provide access to education, facilities, science, and technology needed to prepare for high school, college, and careers, and qualify for State grants, shall the Solana Beach School District issue \$105,000,000 in bonds at legal interest rates, annual audits, a citizen's oversight committee, and NO money for administrators' salaries."

See "Full Text of Measure" in Exhibit A.

Measure JJ was passed under the rules of California Proposition 39 (passed in November 2000). California Assembly Bill 1908 (executed July 2000) required school districts that passed Proposition 39 bonds appoint an Independent Citizens Oversight Committee (ICOC) "to ensure that funds are spent only on school and classroom improvement and for no other purpose."

For additional information about the ICOC and Measure JJ projects, visit the ICOC page at www.sbsd.net/ICOC.



INDEPENDENT CITIZENS OVERSIGHT COMMITTEE (ICOC)

Members of the ICOC listed below were appointed by the District's Board of Trustees on May 7, 2015 for terms that end in March 2017. ICOC officers were elected at the May 18, 2017 ICOC meeting.

Committee Member Roster

Michael Casey, Senior Citizens' Organization Representative	michaelcasey@sbsd.k12.ca.us
Emma Chen, Community-At-Large Representative	emmachen@sbsd.k12.ca.us
Michael Engel, Community-At-Large Representative	michaelengel@sbsd.k12.ca.us
Jill Epstein, Parent of Enrolled SBSB Student Representative	jillepstein@sbsd.k12.ca.us
Laurel Graziano, Business Community Representative	laurelgraziano@sbsd.k12.ca.us
Katherine Kousser, Parent-Teacher Organization Representative	katekousser@sbsd.k12.ca.us;
Michael Sherman, Taxpayer Organization Representative	michaels Sherman@sbsd.k12.ca.us

To fulfill its duty, the ICOC will:

- Understand the District's priority setting process for Measure JJ projects.
- Compare the initiative's language with the District's project plans to verify compliance with voter approved Measure JJ improvements.
- Build relationships with District representatives and verify the appropriateness of bond expenditures.
- Ensure that the information is transparent and open to the public.
- Review the annual independent performance and financial audit of Measure JJ funds.
- Remain current on all matters pertaining to the implementation of the Measure JJ projects.

Solana Beach School District Board of Education

Vicki King, Esquire, *Member*
Richard H. Leib, *Vice President, Member*
Gaylin Allbaugh, *Member*
Debra H. Schade, Ph.D., *President*
Julie Union, *President*

District Superintendent

Jodee Brentlinger

ROLE OF THE ICOC

The ICOC provides only after-the-fact review and monitoring of how the District spends bond funds. The ICOC does not have the authority to approve or determine how the bonds funds are spent, the rate of taxes collected, bond financing, or the contracting process (requirements definition, contract modeling and strategy, bid solicitation, contractor or consultant selection, contract negotiations, authorizing contract changes, etc.).

The ICOC is required to advise the public on the District's compliance with the requirements of Article 13A, Section 1(b)(3) of the California Constitution, including:

- Expenditure of bond funds only for the construction, reconstruction, rehabilitation, or replacement of school facilities;
- Prohibiting the expenditure of bond funds for any teacher or administrative salaries or other school operating expenses;
- Requiring annual independent performance audits to ensure that bond funds have been expended only on the specific projects listed; and
- Requiring annual independent financial audits of the proceeds from the sale of the bonds until all those proceeds have been expended for the school facilities projects.

INDEPENDENT PERFORMANCE AND FINANCIAL AUDIT

California Senate Bill 1473 (SB 1473), signed September 22, 2010, requires that the financial and performance audits required by Article 13A, Section 1(b)(3)(c) of the California Constitution for bond funds approved under Proposition 39 be conducted in accordance with the Generally Accepted Government Auditing Standards (GAGAS), also known as the Yellow Book, issued by the Comptroller General of the United States. The required independent performance audit and independent financial audit for Measure JJ was conducted by CHRISTIE WHITE AND ASSOCIATES (Independent Auditor) for the year ending June 30, 2017. The complete report is included as EXHIBIT C. The report included no findings of noncompliance by the Independent Auditor for the use of Measure JJ bond funds during the review period. This report and all prior audit reports are available on the District's Measure JJ page at <http://www.sbsd.net/ICOC>.

ICOC AUDIT REVIEW

California Senate Bill 581 (SB 581), signed August 12, 2013, requires that independent performance and financial audits for the preceding year be conducted and submitted to the citizens' oversight committee no later than March 31 of each year for its review. SB 581 also requires that the District provide the ICOC with responses, within three months, to any finding, recommendation, or concern addressed in the annual independent performance and financial audits.

The ICOC held a meeting on March 20, 2019, to receive and accept the 2017-18 Measure JJ Annual Audit report and ask questions of the Independent Auditor's representative. On the basis of this review, the ICOC accepted the Independent Auditor's report which concluded that the District complied with the requirements of Article 13A, Section 1(b)(3) of the California Constitution as it pertains to Measure JJ.

A SUMMARY OF THE ICOC ANNUAL ACTIVITIES

At the May 18, 2017 regularly scheduled board meeting, the Board of Education selected seven candidates to serve on the Independent Citizen's Oversight Committee. The first meeting was held on July 26, 2017 where officers were elected for the following positions: President, Vice President, and Secretary. The committee was briefed on rules of the Brown Act and took actions to set a schedule for future meetings.

Meeting dates:

May 18, 2017	SBSD Board of Education Appointed the members of the ICOC members
July 26, 2017	ICOC election of officers
October 25, 2017	Project and financial information was presented by district staff
January 24, 2017	Site tour of Solana Pacific, Financial Report presented by district staff, Committee selected to work on Annual Report
March 21, 2018	District Office. Audit Report, Annual Report (draft), Financial Report by District, Board Presentation (draft)
June 13, 2018	Solana Highlands
October 24, 2018	Solana Vista
January 16, 2019	Skyline
March 20, 2019	Solana Ranch
June 19, 2019	Solana Santa Fe

Measure JJ Bond Projects

The following table summarizes the bond projects by campus. Measure JJ bond funds are being used to implement the Districts Long-Range Facilities Master Plan Goals. The projects listed in the bond measure are comprehensive however, it is possible that not all projects will be undertaken. In 2018 The district, in collaboration with San Dieguito Union High School District, won the 2018 Regional golden Watchdog Award from the San Diego County Taxpayers Association for collaboration on interim housing at Earl Warren during the construction of Skyline School.

Measure JJ					
School	Planned Expenses	Expended Through 6/30/17	Expended Through 2/28/2018	% Completion 2/28/2018	Notes
Skyline	45,000,000	3%	37%	50%	
Solana Vista	36,000,000	2%	100%	100%	
Shade Structure	Included Above	50%	100%	100%	
Solana Highlands	8,300,000	9%	90%	99%	
Solana Santa Fe	10,000,000			0%	
Shade Structure	Included Above	66%	100%	100%	
Carmel Creek	2,666,000	0%	0%	0%	
Solana Pacific	1,100,000	13%	100%	100%	
Earl Warren Interim Campus	270,000	3%	100%	100%	
TOTAL	103,336,000				
Non Measure JJ (Part of Long Range Facilities Master Plan)					
School	Planned Expenses	Expended Thru 6/30/17	Expended Thru 2/28/2018	% Completion	Notes
Solana Ranch (4)	\$1,000,000	0%	0%	0%	
School #8	Not Budgeted	0%	0%	0%	

Economic Factors that Influence the Cost of School Construction

Following the issuance of the bonds in November 2016, the cost of school construction has increased. At the October 2018 ICOC meeting, the district presented information on the competitive bidding process, cost of school construction, and cost escalation. The following factors were identified:

Construction Costs; Labor Costs; Availability of Skilled Labor; Materials; Weather. These factors and others may impact construction costs and the scope of projects completed using Measure JJ funds.

A TIMELINE OF PLANNED PROJECTS

Measure JJ Projects			
School	Projects	Completed	Expected Date for Occupancy
Skyline	New School Reconstruction Bldgs 1&5		August 2018
	New School Reconstruction Bldgs 2-4		Oct/Nov 2018
	Field		Winter 2018-19
Solana Vista	New School Reconstruction		Jun 2019 – Aug 2020
	Shade Structure	X	April 2017
Solana Highlands	Modernization	X	Aug 2017
	Kitchen Remodel	X	Nov 2017
	HVAC	X	Aug 2017
Solana Santa Fe	Classroom Addition		TBD Post 2018
	Shade Structure	X	Jan 2018
Carmel Creek	Modernization		TBD Post 2020
Solana Pacific	Solar Canopy	X	Jan 2018
Earl Warren	Interim Housing	X	Aug 2017
Non Measure JJ Projects (Part of Long Range Facilities Master Plan)			
School	Projects	Completed	Date for Occupancy
Solana Ranch	CFD 1999-1 and 2004-1		4 new classrooms - Aug 2018
School #8	CFD 1999-1 and 2004-1		TBD

Exhibit A

1. ABBREVIATION OF THE MEASURE

To repair and upgrade aging, outdated classrooms, science labs, libraries, and school buildings; restore deteriorating roofs, plumbing, and electrical systems; improve student safety and campus security; and, provide access to education, facilities, science, and technology needed to prepare for high school, college, and careers, and qualify for State grants, shall the Solana Beach School District issue \$105,000,000 in bonds at legal interest rates, annual audits, a citizen’s oversight committee, and NO money for administrators’ salaries.

DRAFT

Exhibit B

II. FULL TEXT OF THE MEASURE

SCHOOL FACILITIES PROJECT LIST

Proceeds from the general obligation bonds of School Facilities Improvement District No. 2016-1 of the Solana Beach School District ("District") would be used to construct, renovate, upgrade, replace, install necessary repairs and/or replacement of school facilities, and fund related facilities costs, including, but not limited to, repair and replacement of lighting and electrical systems, heating, ventilation and air conditioning (HVAC) systems, flooring, roof, renewable energy generating and/or facilities (including, but not limited to solar energy/solar generating facilities), windows, wall systems, security, communication systems, shade structures, fencing, walkways, parking lots, landscaping, athletic facilities and handicap accessibility improvements to meet current health, safety, and instructional standards which will improve the overall educational experience for all students in the District. Such projects include, but are not limited to, reconstruction, renovation, modernization and construction of classrooms, libraries, computer labs, music rooms, roofing, playgrounds, plumbing, electrical, renewable energy (including, but not limited to solar energy/solar generating and/or storage facilities), conservation measures, network infrastructure, fields, and related projects.

LONG-RANGE FACILITIES MASTER PLAN GOALS

Provide modern facilities needed for core courses, and repair and upgrade/replace outdated classrooms:

- Replace portable classrooms with permanent classrooms
- Install and upgrade Security/Safety systems to meet needs for Student Safety and Campus Security
- Ensure safety and structural integrity of buildings for student and employee safety by making seismic and safety upgrades and retrofits
- Improve energy efficiency to reduce costs and energy consumption (producing reductions on environmental impacts), through the use/installation of energy-efficient facilities including the installation/use of LED lighting and construction/installation of solar energy facilities
- Upgrade and modernize District schools to provide for compliance with Americans with Disabilities Act (ADA)
- Renovate, upgrade, replace, install, and provide repairs of school site infrastructure (Plumbing, Electrical, HVAC, Communications, and Security Networks)
- Upgrade Landscape and Irrigation, using recycled water where and as available
- Provide facilities for Storm Water Management
- Provide facilities for Child Nutrition Services and Student Dining
- Replace, update and improve access and parking facilities with the goal of reducing traffic congestion in the vicinity of District schools

Skyline School

RENOVATION, MODERNIZATION AND REPAIR OF EXISTING SCHOOLS AND FACILITIES

- Redesign and reconstruct the campus including learning areas (e.g. classrooms, Media Center, STREAM Lab, performance/multi-purpose room and office spaces)
- Redesign and reconstruct fields, landscaping, parking and drop off/pick-up
- Make necessary site improvements including grading, infrastructure, roads and roadway access
- Construct school facilities including buildings necessary for non-instructional purposes
- Security/Safety - Security Systems, Access Control, and Surveillance Systems, Exterior Lighting, and Fencing
- Shade Structures
- Play Structures
- Playgrounds
- Heating and Air Conditioning
- Interior Lighting and Lighting Controls
- Landscape, Drought Tolerant Materials, Irrigation Controls, and Recycled Water (where and as available)
- Child Nutrition Service Kitchens and Student Dining Areas

Solana Vista

- Redesign and reconstruct the campus including learning areas (e.g. classrooms, Media Center, STREAM Lab, performance/multi-purpose room, and office spaces)
- Redesign and reconstruct fields, landscaping, parking, and drop off/pick-up
- Make necessary site improvements including grading, infrastructure, roads, and roadway access
- Construct school facilities including buildings necessary for non-instructional purposes
- Security/Safety - Security Systems, Access Control, and Surveillance Systems, Exterior Lighting, and Fencing
- Shade Structures
- Play Structures
- Playgrounds
- Heating and Air Conditioning
- Interior Lighting and Lighting Controls
- Landscape, Drought Tolerant Materials, Irrigation Controls, and Recycled Water (where and as available)
- Child Nutrition Service Kitchens and Student Dining Areas

Solana Highlands

- Modernize the main building
- Modify ingress/egress to better control campus access
- Remove portable classrooms
- Replace carpet

- Playgrounds
- Paint interior and exterior
- Modify building and restrooms to meet current codes such as fire alarm and ADA
- Security/Safety - Security Systems, Access Control, Surveillance Systems, Exterior Lighting, and Fencing
- Shade Structures
- Play Structures
- Heating and Air Conditioning
- Interior Lighting and Lighting Controls
- Landscape, Drought Tolerant Materials, Irrigation Controls, and Recycled Water (where and as available)
- Child Nutrition Service Kitchens and Student Dining Areas

Solana Santa Fe

- Modernize the main building
- Modify ingress/egress to better control campus access
- Replace portable classrooms with permanent
- Replace carpet
- Paint interior and exterior
- Security/Safety - Security Systems, Access Control, Surveillance Systems, Exterior Lighting and Fencing
- Shade Structures
- Play Structures
- Playgrounds
- Heating and Air Conditioning
- Interior Lighting and Lighting Controls
- Landscape, Drought Tolerant Materials, Irrigation Controls, and Recycled Water (where and as available)
- Child Nutrition Service Kitchens and Student Dining Areas

Carmel Creek

- Modernize the main building
- Modify ingress/egress to better control campus access
- Remove portable classrooms
- Replace carpet
- Paint interior and exterior
- Security/Safety - Security Systems, Access Control, Surveillance Systems, Exterior Lighting, and Fencing
- Shade Structures
- Play Structures
- Playgrounds

- Heating and Air Conditioning
- Interior Lighting and Lighting Controls
- Landscape, Drought Tolerant Materials, Irrigation Controls, and Recycled Water (where and as available)
- Child Nutrition Service Kitchens and Student Dining Areas

Solana Pacific

- Child Nutrition Service Kitchens and Student Dining Areas – as may be needed expand student service kitchen and reconfigure vendor delivery area
- Replace carpet
- Paint interior and exterior
- Security/Safety - Security Systems, Access Control, Surveillance Systems, Exterior Lighting, and Fencing
- Shade Structures
- Play Structures
- Playgrounds
- Heating and Air Conditioning
- Interior Lighting and Lighting Controls
- Landscape, Drought Tolerant Materials, Irrigation Controls, and Recycled Water (where and as available)

Solana Ranch

- Expand Kindergarten play area to include grass area at west end of campus
- Security/Safety - Security Systems, Access Control, Surveillance Systems, Exterior Lighting and Fencing
- Shade Structures
- Play Structures
- Playgrounds
- Heating and Air Conditioning
- Interior Lighting and Lighting Controls
- Landscape, Drought Tolerant Materials, Irrigation Controls, and Recycled Water (where and as available)

ACQUISITION AND CONSTRUCTION OF NEW SCHOOL ELEMENTARY TO MEET STUDENT NEEDS AND TO REDUCE OVERCROWDING New Elementary School

- As may be needed to accommodate growth within the District’s attendance boundaries, purchase land, design, and construct a comprehensive elementary school campus (designated as “School #8”). This includes classrooms, support buildings, campus administration facilities, and other buildings necessary for non-instructional purposes
- Make necessary site improvements including site preparation, grading, supporting infrastructure, roads, and roadway access
- Pay costs of design and fees for construction of facilities

- Pay environmental review(s) (including geotechnical reviews) and mitigation costs
- Design, construct and install supporting facilities and infrastructure, including, but not limited to roadways, electrical systems, plumbing, HVAC, parking, hardscape, interior and exterior lighting, and lighting controls
- Provide/install solar energy and/or storage facilities
- Playground facilities and equipment
- Provide for Landscaping, including, but not limited to drought tolerant materials, irrigation controls and use of recycled water (where and as available)

ALL DISTRICT SCHOOL SITES WHERE RENOVATION, MAJOR REPAIRS AND/OR NEW CONSTRUCTION TO BE UNDERTAKEN:

- Remove and mitigate hazardous materials (asbestos, lead, PCB, mold, mildew, etc.) where necessary.
- Address unforeseen conditions revealed by construction/modernization such as plumbing, or gas line breaks, dry rot, termite damage, and/or seismic structural repairs.
- Improve schools as required to comply with existing building codes and state/federal requirements, including access requirements of the ADA.
- Provide adequate furniture and equipment for all classrooms, and spaces to be newly constructed or reconstructed.
- Acquisition of any of the facilities on this School Facilities Project List through temporary lease or lease-purchase arrangements, or execute purchase option under lease for any of these authorized facilities.
- Necessary site preparation/restoration in connection with renovation or remodeling, including ingress and egress, removing, replacing, or installing irrigation, utility lines, trees and landscaping, relocating fire access roads, and acquiring any necessary easements, licenses, or rights of way to property.
- If the Board of Education determines that replacement is more economical than rehabilitation or renovation of existing classrooms/school facilities, in those particular cases replacement/new construction will be explored/pursued.
- Provide temporary (interim) classrooms and other school facilities as needed to accommodate students and school functions displaced during construction, including, but not limited to, relocation costs. This includes the costs to remove such facilities when no longer needed and the costs to restore the site and utility systems after removal.

Project Costs for Furnishings and Equipment

Project Costs for furnishings and equipment for some or all of the within-identified District campuses may include, but are not limited to, some or all of the following: security, safety and communication systems and equipment, desks and tables; window and floor coverings (including tiles and carpeting); media recording, distribution and presentation equipment, including, but not limited to, audio systems, kitchen equipment, improvements and furnishings, fire alarm, security; science laboratory equipment; and/or other infrastructure equipment and systems.

Project costs for the above-referenced projects may include installation costs, engineering and design costs, project management/construction management costs, warranty costs, master facilities planning, state or local costs or expenses involving design, planning, site and facilities development costs and charges, environmental review(s) and proceedings, necessary supporting infrastructure costs, relocation costs and expenses, necessary contingency plans and related costs construction and completion of the aforementioned facilities projects, direct legal costs and related costs. Project costs may also include the payment or prepayment of existing or future lease payments and/or interim financing costs for lease of authorized facilities, property or buildings, prepayment of lease obligations for facilities purposes (including temporary classroom facilities) and payment of costs and expenses for interim financing of authorized facilities (including, but not limited to, financing delivery costs). Proceeds of the bonds may be used to pay or reimburse the District for the cost of District staff when performing work on, or necessary and incidental to, bond projects. Allowable project costs also include: costs of issuing the bonds or other securities (as authorized under California law), informational distribution costs and election costs authorized under State law.

This School Facilities Project List describes the specific facilities and capital projects the District may finance with proceeds of the Bonds. Listed projects will be completed as needed at a particular school site according to Board-established priorities, and the order in which such projects appear on this School Facilities Project List is not an indication of priority for funding or completion. The final cost of each project will be determined as plans are finalized, construction bids are awarded, and projects are completed. Certain construction funds expected from non-bond sources, including State grant funds for eligible projects, have not yet been secured. Until all project costs and funding sources are known, the Board of Education cannot determine the amount of bond proceeds available to be allocated for each project, nor guarantee that the bonds will provide sufficient funds to allow completion of all listed projects. Completion of some projects may be subject to further government approvals by State officials and boards, to local environmental review, and to input from the public. For these reasons, inclusion of a project on the Bond Project List is not a guarantee that the project will be funded or completed.

In preparing the foregoing list, the Board of Education of the Solana Beach School District has evaluated safety, class size and information technology needs.

The District will also aggressively pursue funds from the State of California to complete facilities projects.

No Administrator Salaries. Proceeds from the sale of Bonds authorized by this proposition shall be used only for the construction, acquisition, repair, renovation, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the lease of real property for school facilities as identified herein, and not for any other purpose, including teacher and non-construction related administrator salaries and other operating expenses.

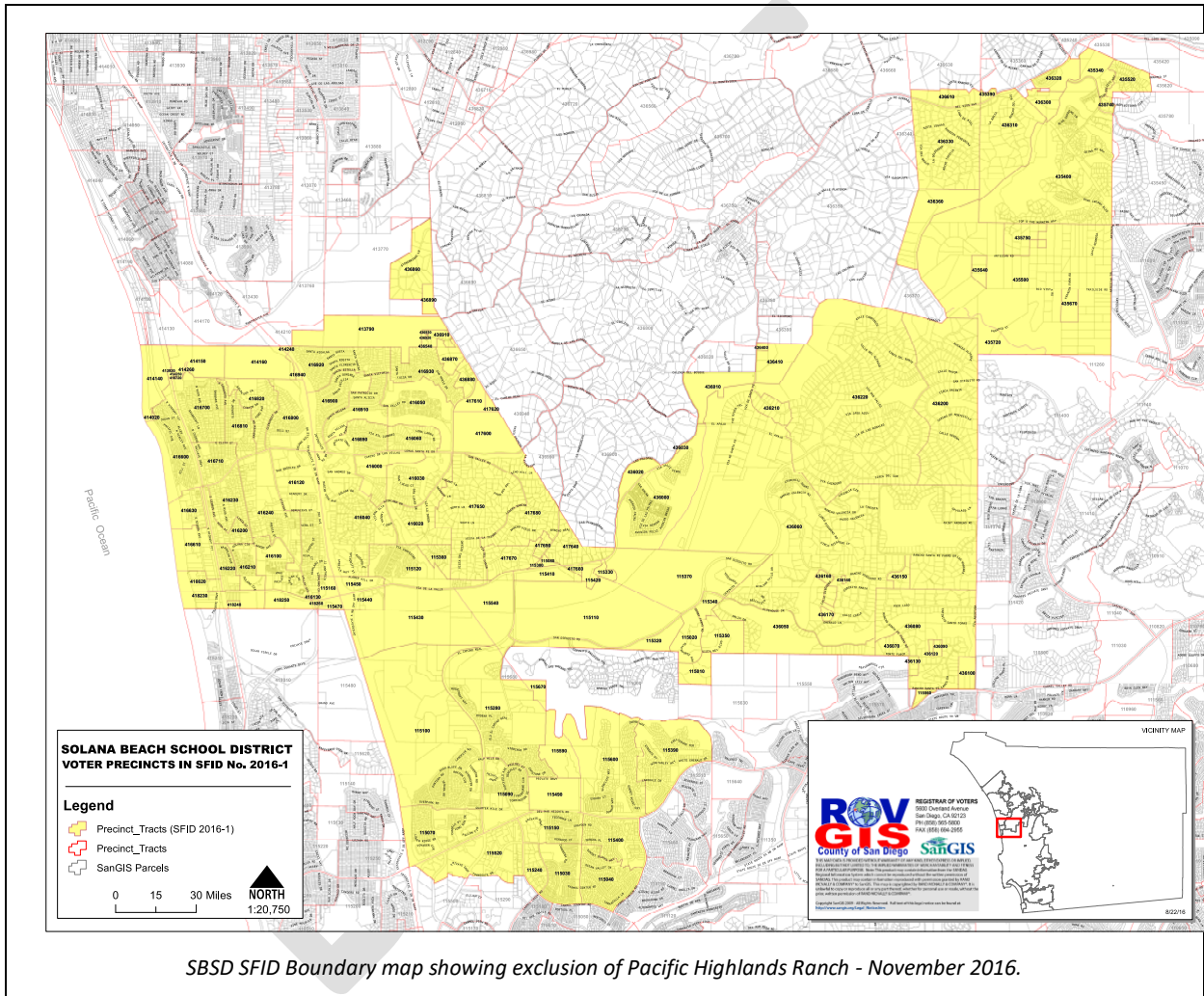
BOND PROPOSITION OF SCHOOL FACILITIES IMPROVEMENT DISTRICT NO. 2016-1 ("SFID NO. 2016-1) OF THE SOLANA BEACH SCHOOL DISTRICT (November 8, 2016):

"In order to acquire, construct and reconstruct school facilities, and provide for supporting infrastructure at the existing school site of the Solana Beach School District, and in so doing increase health, safety, welfare and educational effectiveness of classrooms for students, shall School Facilities Improvement District No. 2016-1 of the Solana Beach School District ("Improvement District") be authorized to issue Bonds in an amount not to exceed \$105,000,000, including the furnishing and equipping of school facilities or the acquisition or lease of real property for schools and school facilities listed in Attachment "1" on file at the District office and herein incorporated, which Bonds shall be issued for a term not to exceed the applicable statutory maximum, at an interest rate below the legal maximum, and which Bonds shall be subject to the following provisions:

- . (A) That proceeds of the Bonds shall be used only for the construction of school facilities and supporting infrastructure, including the furnishing and equipping of school facilities or the acquisition or lease of real property for school facilities pursuant to California Constitution Article XIII A, Section 1(b)(3) and further that the proceeds of the Bonds shall be used only for the purposes specified in California Constitution Article XIII A, Section 1(b)(3) (as amended by Proposition 39) and not for any other purpose, including teacher and non-construction related administrator salaries and any other school operating expenses.
- . (B) That a list of the specific school facilities projects to be funded with the proceeds of the Bonds is attached hereto as Attachment "1" and, based upon the adoption of this Resolution, this Board of Education hereby certifies that it has evaluated safety, class size reduction and information technology needs in developing the school facilities listed in Attachment "1".
- . (C) That the Board of Education of the District shall conduct an annual, independent performance audit to insure that the proceeds from the sale of the Bonds have been expended only on the specific projects listed in this bond proposition.
- . (D) That the Board of Education of the District shall conduct an annual, independent financial audit of the proceeds from the sale of the Bonds until all of those proceeds have been expended for the school facilities projects identified herein.
- . (E) That the Board of Education of the District will, pursuant to the provisions of

applicable State law, appoint a citizens' oversight committee, and conduct annual independent audits (as referenced above) to assure that the Bond proceeds are spent only on the school, facilities and classroom improvements, projects and costs identified in Attachment "1" and for no other purposes.

Notwithstanding any statutory provision as to the maximum term of bonds issued pursuant to this bond measure, general obligation bonds issued pursuant to this bond measure shall have a maturity of not more than thirty years from the date of issuance of such bonds or series of bonds.



Taxpayer Protections: The following taxpayer protections are specifically provided in this Bond Measure and by law:

- Bond funds shall be used only for the school facilities projects identified herein, and **not for any other purpose.**
- As required by law, an **Independent Citizen’s Oversight Committee** shall oversee expenditures of bond funds, and related matters, and shall report to the Board of Education and communicate with the public on such expenditures.

- As required by law, the School District shall conduct **annual financial audits and performance audits** (using independent auditors) for all bond funds.
- Bond Funds **shall not be used** for teacher or non-construction related administrator salaries or other non-construction related operating expenses.”

DRAFT

Exhibit C

1. 2016-17 Independent Audit Report

DRAFT

**MEASURE JJ BOND BUILDING FUND OF
SOLANA BEACH SCHOOL
DISTRICT**

AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2017**

San Diego

Los Angeles

**San Francisco
Bay Area**

Solana Beach School District

christywhite
A PROFESSIONAL
ACCOUNTANCY CORPORATION
associates
ICOC Agenda 52

**SOLANA BEACH SCHOOL DISTRICT
 MEASURE JJ BOND BUILDING FUND
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 For the Year Ended June 30, 2017**

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**SOLANA BEACH SCHOOL DISTRICT
 MEASURE JJ BOND BUILDING FUND
 Introduction and Citizens' Bond Oversight Committee Member Listing
 June 30, 2017**

The Solana Beach School District was established in 1887. The District boundaries include the City of Solana Beach and portions of the unincorporated area of San Diego County. The District currently operates one preschool and seven elementary schools.

In November 2016, the voters of Solana Beach School District approved by more than the required 55% favorable vote, Measure JJ, authorizing the issuance and sale of general obligation bonds, not to exceed \$105,000,000. Measure JJ is a Proposition 39 bond. The passage of Proposition 39 in November 2000 amended the California Constitution to include accountability provisions. Specifically, the District must conduct an annual independent performance audit to ensure that funds have been expended only on the specific projects listed as well as an annual, independent financial audit of the proceeds from the sale of the bonds until all of the proceeds have been expended for facilities projects.

In May 2017, the District issued Election of 2016, Series A general obligation bonds totaling \$50,000,000. Bond proceeds are to be used to replace or upgrade aging, outdated classrooms, science labs, libraries, and school buildings; restore deteriorating roofs, plumbing, and electrical systems; improve student safety and campus security; and, provide students access to educational facilities, science, and technology needed to prepare for high school, college, and careers, and qualify for State grants. The bonds bear interest at a rate of 2.00% - 5.00% and are scheduled to mature through August 2046, with the first payment commencing in August 2017.

The Citizens' Bond Oversight Committee had the following members as of June 30, 2017:

Name	Representation
Michael Casey	Senior Citizens' Organization Member
Emma Chen	Community At-Large
Michael Engel	Community At-Large
Jill Epstein	Parent of Child in District Laurel
Graziano	Business Community Member
Katherine Kousser	Parent-Teacher Organization Member
Danielle McCallion	Taxpayers' Organization Member

INDEPENDENT AUDITORS' REPORT

Governing Board Members and
Measure JJ Citizens' Bond Oversight Committee of
Solana Beach School District
Solana Beach, California

Christy White, CPA

Michael %. Ash, CPA

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Report on the Financial Statements

We have audited the accompanying financial statements of the Measure JJ Bond Building Fund of Solana Beach School District (the "District"), as of and for the year ended June 30, 2017, and the related notes to the 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 an opinion 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*. 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.

SAN DIEGO
LOS ANGELES
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*Licensed by the California
State Board of Accountancy*

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure JJ Bond Building Fund of Solana Beach School District, as of June 30, 2017, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1A, the financial statements present only the Measure JJ Bond Building Fund and do not purport to, and do not present fairly the financial position of the Solana Beach School District, as of June 30, 2017, the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2018, on our consideration of the District'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 specific to the Measure JJ Bond Building Fund. 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 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 District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of Proposition 39, as incorporated in California Constitution Article 13A, we have issued our performance audit dated February 28, 2018, on our consideration of the District's compliance with the requirements of Proposition 39 as it directly relates to the Measure JJ Bond Building Fund. That report is an integral part of our audit of the Measure JJ Bond Building Fund of Solana Beach School District, as of and for the year ended June 30, 2017, and should be considered in assessing the results of our financial audit.

Christy White Associates

San Diego, California
February 28, 2018

FINANCIAL SECTION

**SOLANA BEACH SCHOOL DISTRICT
 MEASURE JJ BOND BUILDING FUND
 Balance Sheet
 June 30, 2017**

ASSETS	
Cash and investments	\$ 49,368,101
Accounts receivable	62,684
Total Assets	\$ 49,430,785
LIABILITIES AND FUND BALANCE	
Liabilities	
Accounts payable	\$ 1,711,272
Due to other funds	1,705,191
Total Liabilities	3,416,463
Fund Balance	
Restricted for capital projects	46,014,322
Total Liabilities and Fund Balance	\$ 49,430,785

**SOLANA BEACH SCHOOL DISTRICT
MEASURE JJ BOND BUILDING FUND**

**Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2017**

REVENUES	
Other local revenue	\$ 62,683
Total Revenues	<u>62,683</u>
EXPENDITURES	
Facilities acquisition and construction	3,828,361
Debt issuance costs	<u>220,000</u>
Total Expenditures	<u>4,048,361</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,985,678)
OTHER FINANCING SOURCES (USES)	
Proceeds from debt issuance	<u>50,000,000</u>
Total Other Financing Sources	<u>50,000,000</u>
NET CHANGE IN FUND BALANCE	46,014,322
Beginning Fund Balance	-
Ending Fund Balance	<u>\$ 46,014,322</u>

**SOLANA BEACH SCHOOL DISTRICT
MEASURE JJ BOND BUILDING FUND
Notes to Financial Statements
June 30, 2017**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The District. The District was founded in 1887 in the community of Solana Beach, California. The District operates under a locally elected Board form of government and provides educational services to grades K-6 as mandated by the state. The District currently operates one preschool and seven elementary schools.

In November 2016, the voters of Solana Beach School District approved by more than the required 55% favorable vote, Measure JJ, authorizing the issuance and sale of general obligation bonds, not to exceed \$105,000,000. Measure JJ is a Proposition 39 bond. The passage of Proposition 39 in November 2000 amended the California Constitution to include accountability provisions. Specifically, the District must conduct an annual independent performance audit to ensure that funds have been expended only on the specific projects listed as well as an annual, independent financial audit of the proceeds from the sale of the bonds until all of the proceeds have been expended for facilities projects.

An advisory committee to the District's Governing Board and Superintendent, called the Measure JJ Citizens' Bond Oversight Committee was established pursuant to the requirements of State law and the provisions of Measure JJ. The Committee's oversight goals include: advising on bond construction priorities, reviewing bond construction plans, reviewing project plans and budgets, and ensuring compliance with the provisions of Measure JJ.

The statements presented are for the individual Measure JJ Bond Building Fund of the District, consisting of the net construction proceeds of Measure JJ general obligation bonds, as issued by the District, through San Diego County, and are not intended to be a complete presentation of the District's financial position or results of operations.

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).

**SOLANA BEACH SCHOOL DISTRICT
MEASURE JJ BOND BUILDING FUND
Notes to Financial Statements, continued
June 30, 2017**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The financial statements are presented on the modified accrual basis of accounting. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collectible within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Generally, "available" means collectible within the current period or within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

D. 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.

E. Deposits and Investments

In accordance with Education Code Sections 15357 and 41001, the District maintains a portion of its cash in the San Diego 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.

F. 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.

**SOLANA BEACH SCHOOL DISTRICT
MEASURE JJ BOND BUILDING FUND
Notes to Financial Statements, continued
June 30, 2017**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

G. 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.

H. Fund Balance

Under GASB Statement No. 54, 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 fund balance in Measure JJ is considered restricted.

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.

**SOLANA BEACH SCHOOL DISTRICT
MEASURE JJ BOND BUILDING FUND
Notes to Financial Statements, continued
June 30, 2017**

NOTE 2 – CASH AND INVESTMENTS

Summary of Cash and Investments

Cash and investments as of June 30, 2017 are classified in the accompanying financial statements as cash in county treasury for \$49,368,101. The California School Accounting Manual requires school districts to report “cash in county treasury” to be reported as cash instead of investments due to the pooled nature of the deposit and the ability of school districts to access funds immediately and with no restrictions.

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.

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.

**SOLANA BEACH SCHOOL DISTRICT
MEASURE JJ BOND BUILDING FUND
Notes to Financial Statements, continued
June 30, 2017**

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

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are described below:

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 District maintains an investment with the San Diego County Investment Pool with a fair value of approximately \$49,200,743 and an amortized book value of \$49,368,101. The weighted average maturity on investments held with the county treasury was 417 days as of June 30, 2017.

**SOLANA BEACH SCHOOL DISTRICT
MEASURE JJ BOND BUILDING FUND
Notes to Financial Statements, continued
June 30, 2017**

NOTE 2 – CASH AND INVESTMENTS (continued)

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 investments in the County Treasury are not required to be rated. As of June 30, 2017, the pooled investments in the County Treasury were rated at least A.

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.

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 San Diego County Treasury Investment Pool 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 held \$49,200,743 in uncategorized investments related to the Measure JJ Bond Building Fund's investment in the San Diego County Treasury as of June 30, 2017.

**SOLANA BEACH SCHOOL DISTRICT
MEASURE JJ BOND BUILDING FUND
Notes to Financial Statements, continued
June 30, 2017**

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2017 consist of \$62,684 in interest earned on investments in the San Diego County Treasury.

NOTE 4 – ACCOUNTS PAYABLE

Accounts payable as of June 30, 2017 consist of \$1,711,272 in construction project costs.

NOTE 5 – DUE TO OTHER FUNDS

As of June 30, 2017, the Measure JJ Bond Building Fund held an interfund payable balance in the amount of \$1,705,191 owed to the General Fund for repayment of temporary loan made to fund Measure JJ projects.

NOTE 6 – MEASURE JJ GENERAL OBLIGATION BONDS

In an election held in November 2016, the voters authorized the District to issue and sell not more than \$105,000,000 principal amount of general obligation bonds. Under such voters' authorization, the District issued \$50,000,000 in Election of 2016, Series A current interest general obligation bonds in May 2017. The bonds bear interest at a rate of 2.00% - 5.00% and are scheduled to mature through August 2046, with the first payment commencing in August 2017. The annual requirements to amortize the Series A general obligation bonds outstanding as of June 30, 2017, are as follows:

Year Ended June 30,	Principal	Interest	Total
2018	\$ -	\$ 1,397,128	\$ 1,397,128
2019	4,550,000	1,945,300	6,495,300
2020	4,235,000	1,769,600	6,004,600
2021	870,000	1,667,500	2,537,500
2022	905,000	1,641,050	2,546,050
2023 - 2027	4,895,000	7,788,700	12,683,700
2028 - 2032	6,140,000	6,478,250	12,618,250
2033 - 2037	7,685,000	4,936,500	12,621,500
2038 - 2042	9,345,000	3,238,900	12,583,900
2043 - 2047	11,375,000	1,173,100	12,548,100
Total	\$ 50,000,000	\$ 32,036,028	\$ 82,036,028

NOTE 7 – CONSTRUCTION COMMITMENTS

As of June 30, 2017, the District had commitments with respect to unfinished capital projects in the amount of \$46,081,725.

OTHER INDEPENDENT AUDITORS' REPORTS

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

Christy White, CPA

Michael %. Ash, CPA

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Measure JJ Citizens' Bond Oversight Committee and
Governing Board Members of the
Solana Beach School District
Solana Beach, 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 Measure JJ Bond Building Fund, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Measure JJ Bond Building Fund's basic financial statements, and have issued our report thereon dated February 28, 2018.

SAN DIEGO
LOS ANGELES
SAN FRANCISCO/BAY AREA

Internal Control over Financial Reporting

Corporate Office:

348 Olive Street
San Diego, CA 92103

toll-free: 877.220.7229

tel: 619.270.8222

fax: 619.260.9085

www.christywhite.com

In planning and performing our audit of the financial statements, we considered the Measure JJ 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 Measure JJ Bond Building Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Measure JJ Bond Building Fund's internal control.

*Licensed by the California
State Board of Accountancy*

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.

Internal Control over Financial Reporting (continued)

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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and recommendations that we consider to be significant deficiencies (Finding #2017-001).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Measure JJ Bond Building Fund's financial statements are free of 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*.

Solana Beach School District's Response to Findings

The District's response to the findings identified in our audit are described in the accompanying schedule of findings and recommendations. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.



San Diego, California
February 28, 2018

REPORT ON PERFORMANCE

Independent Auditors' Report

Measure JJ Citizens' Bond Oversight Committee and
Governing Board Members of the
Solana Beach School District
Solana Beach, California

Report on Performance

We have audited Solana Beach School District's compliance with the performance audit procedures described in the *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810, that could have a direct and material effect on Solana Beach School District's Measure JJ Bond Building Fund for the fiscal year ended June 30, 2017, as identified below.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to local school construction bonds.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance of Solana Beach School District's Measure JJ Bond Building Fund based on our performance audit of the types of compliance requirements referred to above. We conducted our performance audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810. Those standards require that we plan and perform the performance audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the local school construction bonds noted on the following page occurred. An audit includes examining, on a test basis, evidence about Solana Beach School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our performance audit provides a reasonable basis for our opinion on compliance with the requirements referred to above. However, our audit does not provide a legal determination of Solana Beach School District's compliance with those requirements.

Christy White, CPA

Michael %. Ash, CPA

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Opinion on Performance

In our opinion, Solana Beach School District complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the Measure JJ Bond Building Fund noted below for the year ended June 30, 2017.

Procedures Performed

In connection with the performance audit referred to above, we selected and tested transactions and records to determine Solana Beach School District's compliance with the state laws and regulations applicable to the Financial Audit Procedures and Performance Audit Procedures over the Measure JJ Bond Building Fund. Additional agreed upon procedures relating the Measure JJ Bond Building Fund may also be included.

The results of the procedures performed and the related results are further described in the accompanying performance audit results following this Report on Performance.



San Diego, California
February 28, 2018

**SOLANA BEACH SCHOOL DISTRICT
MEASURE JJ BOND BUILDING FUND
Audit Procedures and Results
For the Year Ended June 30, 2017**

SECTION I – FINANCIAL AUDIT PROCEDURES AND RESULTS

Financial Statements

As mentioned in the Report on Financial Statements, we have issued an unmodified opinion over the financial statements of the Measure JJ Bond Building Fund as of and for the fiscal year ended June 30, 2017.

Internal Control Evaluation

We tested internal controls over financial reporting and compliance with laws, regulations, or provisions of contracts or agreements and have determined through our inquiry of management and our evaluation of District processes that no significant deficiencies were noted.

SECTION II – PERFORMANCE AUDIT PROCEDURES AND RESULTS

Facility Project Expenditures

We selected a representative sample of expenditures charged to the Measure JJ Bond Building Fund and reviewed supporting documentation to ensure funds were properly expended on specific project(s) listed in the text of the Measure JJ ballot.

We tested \$1,699,402 of warrant expenditures and \$220,000 in issuance costs for a total of \$1,919,402 (approximately 47% of current year expenditures) for validity, allowability and accuracy and concluded that the sampled expenditures were in compliance with the terms of Measure JJ ballot language, the District approved facilities plan, and applicable state laws and regulations.

Personnel Expenditures

Based on review of expenditure detail, we noted that there were no salaries or benefits charged to the Measure JJ Bond Building Fund during the fiscal year ended June 30, 2017. Audit procedures over personnel expenditures were not applicable.

Test of Contracts and Bid Procedures

From a sample of two (2) contracts awarded during the year related to projects at Skyline and Solana Highlands Elementary Schools, we noted that applicable bidding procedures were followed and contracts were appropriately awarded to the lowest responsible bidder.

Based on our review of overall expenditures and projects by vendor, no instances or possible indications of bid-splitting were identified. The District appears to be properly reviewing projects and applying appropriate procedures over contract and bidding procedures.

**SOLANA BEACH SCHOOL DISTRICT
MEASURE JJ BOND BUILDING FUND
Audit Procedures and Results, continued
For the Year Ended June 30, 2017**

SECTION II – PERFORMANCE AUDIT PROCEDURES AND RESULTS (continued)

Citizens' Bond Oversight Committee

In accordance with Assembly Bill (AB) 1908 and Education Code (Ed Code) Section 15278, the District is required to establish a bond oversight committee for Proposition 39 bonds to include one active member from each of the following sectors: a business organization, senior citizens organization, bona fide taxpayers' association, parent/guardian of a child enrolled in the District and a parent/guardian of a child enrolled in the District who is also a member of a parent teacher association. Additionally, no employee or official of the District shall be appointed to the citizens' bond oversight committee.

We found that the District successfully compiled a citizens' bond oversight committee with an active member from each of the required representations. No members of the citizens' bond oversight committee are also employees, official, vendor or consultant of the District. Refer to the Introduction and Citizens' Bond Oversight Committee Member Listing for a listing of current members as of June 30, 2017.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure JJ Bond Building Fund of Solana Beach School District, as of June 30, 2017, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1A, the financial statements present only the Measure JJ Bond Building Fund and do not purport to, and do not present fairly the financial position of the Solana Beach School District, as of June 30, 2017, the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2018, on our consideration of the District'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 specific to the Measure JJ Bond Building Fund. 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 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 District's internal control over financial reporting and compliance.

**SOLANA BEACH SCHOOL DISTRICT
MEASURE JJ BOND BUILDING FUND
Audit Procedures and Results, continued
For the Year Ended June 30, 2017**

Report of Other Legal and Regulatory Requirements

In accordance with the requirements of Proposition 39, as incorporated in California Constitution Article 13A, we have issued our performance audit dated February 28, 2018, on our consideration of the District's compliance with the requirements of Proposition 39 as it directly relates to the Measure JJ Bond Building Fund. That report is an integral part of our audit of the Measure JJ Bond Building Fund of Solana Beach School District, as of and for the year ended June 30, 2017, and should be considered in assessing the results of our financial audit.

Christy White Associates

San Diego, California
February 28, 2018

**SOLANA BEACH SCHOOL DISTRICT
 MEASURE JJ BOND BUILDING FUND
 Schedule of Findings and Recommendations
 For the Year Ended June 30, 2017**

PART I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors’ report issued	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>Yes</u>
Non-compliance material to the financial statements?	<u>No</u>

PERFORMANCE AUDIT

Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors’ report issued on performance for local school construction bonds:	<u>Unmodified</u>

PART II – FINANCIAL STATEMENT FINDINGS

FINDING #2017-001: ACCOUNTS PAYABLE ACCRUALS

Criteria: Accrual accounting requires that expenditures be recorded in the period in which they are incurred. Internal controls should be implemented to ensure that accounting transactions are recorded in the proper period and follow proper accrual accounting standards.

Condition: During testing for unrecorded liabilities, we noted the following expenditures for services performed prior to June 30, 2017 that should have been recorded as accrued liabilities as of the balance sheet date.

- McCarthy Building Companies, Inc. invoice in the amount of \$498,262.
- Balfour Beatty Construction invoice in the amount of \$1,201,140.

Effect: Misstatements of accounts payable liabilities in the amount of \$1,699,402. The balances presented in the Financial Section reflect the adjustments noted above.

Cause: Inadequate controls over recording of accounts payable during the year-end closing process.

Recommendation: We recommend that the District implement sufficient and appropriate internal control procedures to ensure that transactions are recorded in the proper accounting period.

District Response: The two invoices that should have been accrued for the 2016-17 fiscal year, were unfortunately paid in the 2017-18 fiscal year. The invoice dates were not caught to accurately accrue the invoices. These should have been caught and were an oversight by the business department. In the future, the business department will have a second person look over the invoices that are being paid in June and July to check for dates that should be accurately reflected as an accrual.

PART III – STATE PERFORMANCE FINDINGS

There were no findings or recommendations related to local school construction bonds in 2016-17.

PART IV – PRIOR AUDIT FINDINGS

There were no prior year findings or recommendations as the year ended June 30, 2017 was the first year of operation for the Measure JJ bond program.

Exhibit D

1. Certification of Expenses and Prevailing Wage

All workers employed on public works projects must be paid the prevailing wage determined by the Director of the Department of Industrial Relations, according to the type of work and location of the project. The prevailing wage rates are usually based on rates specified in collective bargaining agreements.

Public works in general means:

- Construction, alteration, demolition, installation, or repair work done under contract and paid in whole or in part out of public funds.
- It can include preconstruction and post-construction activities related to a public works project.
- For a full definition of public works refer to [Labor Code section 1720](#).

Exception: Project inspectors approved by the Division of State Architect (DSA) are subject to registration; however, there is no craft that claims this work, and prevailing wages are not required for DSA-approved project inspectors on Public Works.

Solana Beach School District strictly adheres to the prevailing wage requirement for all public works projects.

ITEM:

AGENDA ITEM: 7C

Review and approval of the 2017-18 Annual Report presentation to the Solana Beach School District Board of Education by the Independent Citizens' Oversight Sub-Committee

- Action**
- Consent**
- First Reading**
- Information**
- Presentation**
- Public Hearing**
- Roll Call Vote Required**
- Report**

RECOMMENDATION:

It is recommended that the Committee review and approve the 2017-18 Annual Report presentation to the Solana Beach School District Board of Education by the Independent Citizens' Oversight Sub-Committee.

DESCRIPTION:

The 2017-18 Annual Report presentation outlines information contained in the Annual Report regarding membership of the Solana Beach School District Independent Citizens' Oversight Committee (ICOC), the role of the Committee, projects, priorities, and financial information on district projects funded by Measure JJ.

Attachment: Independent Citizens' Oversight Sub-Committee 2017-18 Annual Report Presentation


FISCAL IMPACT:

Not applicable

MOVED BY: _____

SECONDED BY: _____

5030 Brown/lm



Independent Citizens Oversight Committee
Annual Report
2017-18



ICOC Membership

Michael Casey, Senior Citizens' Organization Representative

Emma Chen, Community-At-Large Representative

Michael Engel, Community-At-Large Representative

Jill Epstein, Parent of Enrolled SBSD Student Representative

Laurel Graziano, Business Community Representative

Katherine Kousser, Parent-Teacher Organization Representative

Michael Sherman, Taxpayer Organization Representative



ICOC Responsibilities

The ICOC is required to advise the public on the District's compliance with the requirements of Article 13A, Section 1(b)(3) of the California Constitution, including:

- Expenditure of bond funds only for the construction, reconstruction, rehabilitation, or replacement of school facilities;
- Prohibiting the expenditure of bond funds for any teacher or administrative salaries or other school operating expenses;
- Requiring annual independent performance audits to ensure that bond funds have been expended only on the specific projects listed;
- Requiring annual independent financial audits of the proceeds from the sale of the bonds until all those proceeds have been expended for the school facilities projects.



Expenditures

Solana Beach School District has issued \$50 million in the first issuance of the Measure JJ General Obligation Bond and had expenditures of \$39,182,707 on priority projects including but not limited to the reconstruction of Skyline School, Solana Highlands Modernization, and Solana Pacific Solar projects through June 30, 2018.



Priority Projects

Solana Pacific – Solar Array \$1.003M



Solana Highlands – Modernization \$8.446M



Skyline – New School Construction \$45.226M





Economic Factors that Influence the Cost of School Construction

Costs of Construction, Labor and Materials; Availability of Skilled Labor; potential weather events and others are factors that impact construction costs and the scope of projects to be completed using Measure JJ funds.



ICOC Audit Review

Financial Statements
Performance Audit

NO material weakness(es)



Questions?

ITEM:

Approval of the 2019-20 meeting schedule for the Independent Citizens' Oversight Committee

AGENDA ITEM: 7D

- Action
- Consent
- First Reading
- Information
- Presentation
- Public Hearing
- Roll Call Vote Required
- Report

RECOMMENDATION:

It is recommended that the Committee approve the 2019-20 meeting schedule for the Independent Citizens' Oversight Committee.

DESCRIPTION:

It is recommended that the Committee meets as often as necessary, at least quarterly, in order to effectively perform its duties. The recommended meeting dates are as follows:

- Wednesday, September 18, 2019, 6:00 p.m., Solana Beach School District Office;
- Wednesday, January 15, 2020, 6:00 p.m., Solana Vista School;
- Wednesday, March 25, 2020, 6:00 p.m., Solana Santa Fe School; and,
- Wednesday, June 24, 2020, 6:00 p.m., Carmel Creek School.

FISCAL IMPACT:

Not applicable

MOVED BY: _____

SECONDED BY: _____

5028 Brown/lm

ITEM:

Information regarding the Solana Beach School District Measure JJ Capital Programs website

AGENDA ITEM: 8A

- Action
- Consent
- First Reading
- Information
- Presentation
- Public Hearing
- Roll Call Vote Required
- Report

RECOMMENDATION:

For information and discussion only.

DESCRIPTION:

Solana Beach School District staff will present information regarding the Solana Beach School District Measure JJ Capital Programs website.

FISCAL IMPACT:

Not applicable

MOVED BY: _____

SECONDED BY: _____

5033 Brown/lm

ITEM:

AGENDA ITEM: 8B

Information on the Independent Citizens' Oversight Committee internal business

- Action
- Consent
- First Reading
- Information
- Presentation
- Public Hearing
- Roll Call Vote Required
- Report

RECOMMENDATION:

For information and discussion only.

DESCRIPTION:

Solana Beach School District staff, along with Committee members, will discuss internal business including:

Selection process for Committee members;
 Submission of Form 700;
 Update on Subcommittee work; and,
 District bond council and underwriter selection process.

FISCAL IMPACT:

Not applicable

MOVED BY: _____

SECONDED BY: _____

5034 Brown/lm

ITEM:

Presentation on Measure JJ Capital Program projects and timeline

AGENDA ITEM: 8C

- Action
- Consent
- First Reading
- Information
- Presentation
- Public Hearing
- Roll Call Vote Required
- Report

RECOMMENDATION:

For information and discussion only.

DESCRIPTION:

Solana Beach School District staff will present information on items including;

Measure JJ project status; and,
Solana Beach School District Capital Projects list.

Attachment: Solana Beach School District Measure JJ Projects List

FISCAL IMPACT:

Not applicable

MOVED BY: _____

SECONDED BY: _____

5032 Brown/lm

Solana Beach School District Measure JJ Projects List

	2015	2016	2017	2018	2019	2020	2021	2022	TBD Projects	
		<p>September 2015-December 2015 Solana School Renovation Project Budgeted \$60,000,000 Actuals \$45,273,647</p> <p>Spring 2017 Solana School Finance Service Balance # - \$4,730,000</p>								
1		<p>May 2016-November 2017 Solana Highline School Modernization Project Budgeted \$5,000,000 Actuals \$4,304,487 Prog 21 no measurable value \$37,282.52 INACC. UNR</p>	<p>October 2016-June 2018 Earl Warren Middle School Interim Campus Budgeted \$28,500,000 Actuals \$12,125,177</p>							
2			<p>September 2016- December 2017 Solana Senior High School Project Installation of One Side Structure Budgeted \$20,000,000 Actuals \$12,000,000</p>							
3		<p>October 2016-July 2017 Solana Vista School Project Budgeted \$500,000 Actuals \$503,243.95</p>	<p>February 2017 Solana Pacific School Solar Project Installation of Parking Lot Solar Array Budgeted \$1,270,000 Actuals \$3,000,834.89</p>							
4				<p>Summer 2018 Camel Creek School N/A/C Repulsion mat Prog 29 measurable funds \$188,022.28</p>						
5				<p>May 2017- December 2021 Solana High School Open Vehicle Project Budgeted \$10,000,000 Actuals \$1,000,000</p>	<p>Spring 2019 Solana School Service and Finance Balance # - \$4,730,000</p>					
6					<p>February 2019- December 2020 Solana Senior High School Open Vehicle Project Budgeted \$9,818,783.07 in Progress</p>					
7						<p>February 2020- December 2022 Camel Creek School N/A/C Repulsion mat Budgeted \$2,650,000 in Progress</p>				
8									<p>Solana Pacific School of the Arts TBD Funding Lands Remaining</p>	

ITEM:

Information regarding Measure JJ financial reports

AGENDA ITEM: 8D

- Action
- Consent
- First Reading
- Information
- Presentation
- Public Hearing
- Roll Call Vote Required
- Report

RECOMMENDATION:

For information and discussion only.

DESCRIPTION:

Solana Beach School District staff will present information on items including;

Consolidated Cash Flow report;
Project Budget Aging report;
Budget Status report; and,
Consolidated Contract Summary report.

FISCAL IMPACT:

Not applicable

MOVED BY: _____

SECONDED BY: _____

5031 Brown/lm



Solana Beach School District

WARNING: (1) Budget Not Balanced (2) Aging Not Developed (3) Cashflow Not Positive

	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
Beginning Balance			466,775	47,678,732	82,193,806	29,025,806	14,403,106	8,584,198	4,531,128	2,594,887	(2,677,210)

Fund Revenues	FundCode	Name	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
Local	21-39	Building Fund	-	49,780,000	-	52,221,345	-	-	-	-	-	-	102,001,345
Local Total			-	49,780,000	-	52,221,345	-	-	-	-	-	-	102,001,345
Total Revenues			-	49,780,000	-	52,221,345	-	-	-	-	-	-	102,001,345

Project Fund Demands (by Fund)	FundCode	Name	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
Local	01-00	General Fund	466,775	484,875	39,459,651	31,414,619	12,622,700	5,618,908	4,051,070	1,598,241	5,266,097	-	494,875
Local	21-39	Building Fund	(1,360,382)	2,590,000	39,459,651	31,414,619	2,000,000	2,000,000	3,078,908	4,051,070	1,598,241	5,266,097	99,677,680
Local Total			466,775	2,590,000	39,459,651	31,414,619	14,622,700	5,618,908	4,051,070	1,598,241	5,266,097	-	104,672,555
State Total			-	-	-	-	-	-	-	-	-	-	-
Total Demand on Funds			466,775	2,590,000	39,459,651	31,414,619	14,622,700	5,618,908	4,051,070	1,598,241	5,266,097	-	104,672,555
Ending Balance			(466,775)	47,678,732	8,219,880	29,025,806	14,403,106	8,584,198	4,531,128	2,594,887	(2,677,210)	(2,677,210)	

Project Fund Demands (by Project)

Project	FundCode	Name	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
Program - Management (1) (3) (4)	01-00	General Fund	466,775	489,875	31,459,651	15,384,927	(9,918,783)	(7,998,000)	-	-	-	-	489,875
Program - Management (1) (3) (4)	21-39	Building Fund	(5,993,250)	2,590,000	39,459,651	31,414,619	2,000,000	2,000,000	3,078,908	4,051,070	1,598,241	5,266,097	(3,301,458)
Program - Management (1) (3) (4) Total			466,775	2,590,000	39,459,651	15,384,927	2,000,000	(9,918,783)	(7,998,000)	-	-	-	489,875
Capital Grant - Modernization	48-02	Crosby CFD	-	-	-	-	20,000	50,721	634,569	1,988,241	22,469	-	2,666,000
Capital Grant - Modernization Total			-	-	-	-	20,000	50,721	634,569	1,988,241	22,469	-	2,666,000
Earl Warren - Interim Housing Campus Modernization	21-39	Building Fund	68,831	330,421	419,389	-	-	-	-	-	-	-	817,621
Earl Warren - Interim Housing Campus Modernization Total			68,831	330,421	419,389	-	-	-	-	-	-	-	817,621
Medford Elementary	21-39	Building Fund	448,789	2,944,628	31,603,922	10,030,613	-	-	-	-	-	-	44,988,952
Medford Elementary Total			448,789	2,944,628	31,603,922	10,030,613	-	-	-	-	-	-	44,988,952
Solana Vista - New School/Recon	21-39	Building Fund	60,006	1,401,714	6,583,258	106,693,510	-	-	-	-	-	-	111,750
Solana Vista - New School/Recon Total			60,006	1,401,714	6,583,258	106,693,510	-	-	-	-	-	-	111,750
Solana Highlands - Modernization	21-39	Building Fund	60,006	1,401,714	6,583,258	2,510	-	-	-	-	-	-	2,510
Solana Highlands - Modernization Total			60,006	1,401,714	6,583,258	2,510	-	-	-	-	-	-	2,510
Solana Pacific School - New Solar Canopy	21-39	Building Fund	139,206	863,848	-	-	-	-	-	-	-	-	1,003,054
Solana Pacific School - New Solar Canopy Total			139,206	863,848	-	-	-	-	-	-	-	-	1,003,054
Solana Santa Fe - Mod/Expansion	21-39	Building Fund	48,800	32,137	-	-	-	-	-	-	-	-	80,937
Solana Santa Fe - Mod/Expansion Total			48,800	32,137	-	-	-	-	-	-	-	-	80,937
Solana Santa Fe School - Shards Structure	21-39	Building Fund	2,010	187,402	5,028,200	12,484,950	13,325,375	3,973,063	-	-	-	-	36,000,000
Solana Santa Fe School - Shards Structure Total			2,010	187,402	5,028,200	12,484,950	13,325,375	3,973,063	-	-	-	-	36,000,000
Solana Vista - New School/Recon	01-00	General Fund	5,000	31,981	23,394	-	-	-	-	-	-	-	54,975
Solana Vista - New School/Recon Total			5,000	31,981	23,394	-	-	-	-	-	-	-	54,975
Solana Vista - Shards Structure	21-39	Building Fund	466,775	1,034,493	39,459,651	31,414,619	14,622,700	5,618,908	4,051,070	1,598,241	5,266,097	-	104,672,555
Solana Vista - Shards Structure Total			466,775	1,034,493	39,459,651	31,414,619	14,622,700	5,618,908	4,051,070	1,598,241	5,266,097	-	104,672,555

Current Projects



Program - Management
 Warning: (1) Budget Not Balanced (3) Aging Not Developed (4) Cashflow Not Positive

Budget Group/Object Code	Budget			Commitments				Expenditures							
	Initial Budget	Approved Budget Changes	Total Budget	Initial AMT	Change AMT	Total Commitments	% Budget Committed	Remaining Against Budget	Paid	In Process by PMT	Total Expenditures	% Committed Spent	Remaining Against Committed	% Budget Spent	Remaining Against Budget
B - Planning															
5800-078 - Planning Software	170,000		170,000	90,000		90,000	52.9%	80,000	-	90,000	90,000	100.0%	-	52.9%	80,000
C - Construction															
6200-005 - Main Construction Contractor	170,000		170,000	90,000		90,000	52.9%	80,000	-	90,000	90,000	100.0%	-	52.9%	80,000
Totals	170,000		170,000	90,000		90,000	52.9%	80,000		90,000	90,000	100.0%		52.9%	80,000

Solana Beach School District
Consolidated Contract Summary
 Contract Status Summaries by Project

Printed: 3/15/19
 Account-Ability

School Name - Project Name	Contract Name	Contract Date	C	W	M	Object Code	Initial AMT	Changes	Current Contract AMT	Expenditures & Reversions	Remaining Balance	Pending Changes
Grand Total							56,234,060	689,064	56,923,124	55,047,373	1,875,751	-
Program - Management	Colbi Technologies,	05/19/17	B			5800-078	90,000	-	90,000	90,000	-	-
						Software	50,000	-	50,000	50,000	-	-
Program - Management	Colbi Technologies, QB Year 2	07/01/18	B			5800-078	10,000	-	10,000	10,000	-	-
						Software	10,000	-	10,000	10,000	-	-
Program - Management	Colbi Technologies, Year 2	04/01/18	B			5800-078	20,000	-	20,000	20,000	-	-
						Software	20,000	-	20,000	20,000	-	-
Program - Management	Colbi Technologies-QB	05/19/17	B			5800-078	10,000	-	10,000	10,000	-	-
						Software	10,000	-	10,000	10,000	-	-
Skyline - New School/Recon Total							44,590,149	276,026	44,866,175	44,197,697	668,477	-
Solana Vista - New School/Recon Total							1,557,576	-	1,557,576	350,302	1,207,274	-
Solana Vista - Shade Structure Total							59,975	-	59,975	59,975	-	-
Solana Highlands - Modernization Total							8,492,387	(44,899)	8,447,487	8,447,487	-	-
Solana Santa Fe School - Shade Structure Total							81,286	(49)	81,237	81,237	-	-
Solana Pacific School - New Solar Canopy Total							949,611	53,442	1,003,054	1,003,054	-	-
Earl Warren - Interim Housing Campus Modernization Total							413,077	404,544	817,621	817,621	-	-

Skyline - New School/Recon
 Project Budget Aging Report
Working Budget (Working Budget)

		Project Aging				
			Actual	Actual	Actual	
Code	Category - Item	Budget	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Funding Sources						
State	State	0	0	0	0	0
Local	Local	44,990,000	406,769	2,940,626	31,038,992	10,603,613
21-39	Building Fund	44,990,000	406,769	2,940,626	31,038,992	10,603,613
	Amend Storage And Time	0	0	0	0	0
TOTAL FUNDING		44,990,000	406,769	2,940,626	31,038,992	10,603,613
Expenditures						
A	Site Costs	231,497	0	22,419	177,179	31,899
6200-002	Relocation Expenses	26,997	0	0	20,460	6,537
	Additional Storage Units and Extended Timelin	26,997	0	0	20,460	6,537
6200-006	Surveying Costs	4,500	0	4,500	0	200
	Hazard Waste Studies & Fees	8,500	0	0	8,500	0
6200-202	Hazard Waste Studies & Fees	8,500	0	0	8,500	0
	Other Costs - Site	191,500	0	18,119	148,219	25,162
6200-203	Other Costs - Site	191,500	0	18,119	148,219	25,162
B	Planning Costs	2,918,822	406,769	1,714,564	440,322	357,167
6200-003	Architect / Engineering Fees	1,900,000	368,541	1,075,247	337,279	118,933
	DSA Fees	377,860	0	247,750	0	130,110
6200-004	DSA Fees	377,860	0	247,750	0	130,110
6200-012	Consultant	300,000	38,228	122,865	72,844	66,063
	CDE Fees	25,000	0	0	23,100	1,900
6200-204	CDE Fees	25,000	0	0	23,100	1,900
6200-206	Other Costs - Planning	315,962	0	289,702	7,099	49,161
C	Construction Costs	39,775,202	0	1,201,566	28,949,519	9,624,117
6200-005	Main Construction Contractor	39,531,626	0	1,201,140	28,706,443	9,624,043
6200-209	Interim Housing	243,076	0	0	243,076	0
6200-210	Other Costs - Construction	500	0	426	0	74
D	Construction Testing Costs	608,156	0	2,077	557,872	48,207
6200-010	Construction Tests	608,156	0	2,077	557,872	48,207
E	Construction Inspection Costs	468,538	0	0	402,554	65,984
6200-050	Construction Inspections	468,538	0	0	402,554	65,984
F	Furniture & Equipment Costs	870,396	0	0	511,546	358,850
4300-000	Materials and Supplies	47,725	0	0	0	47,725
4400-000	Furniture and Equipment (\$500 - \$5,000)	350,000	0	0	48,036	301,964
6400-000	Furniture and Equipment (Above \$5,000)	472,671	0	0	463,510	9,161
G	Project Contingency	117,389	0	0	0	117,389
6999-000	Project Contingencies	117,389	0	0	0	117,389
TOTAL EXPENDITURES		44,990,000	406,769	2,940,626	31,038,992	10,603,613
ENDING BALANCE		0	0	0	0	0

Budget		
Site Cost	231,497	1%
Soft Cost	3,995,516	9%
Hard Cost	40,645,596	90%
Contingency	117,389	0%
Total Cost	44,990,000	100%
91% Hard Cost (w/o Site)		
0% Contingency (w/o Site)		

BUDGET NOTES



Stylite - New School/Recon

A - Site	Budget			Commitments				Expenditures								
	Initial Budget	Approved Budget Change	Total Budget	Initial AMT	Change AMT	Total Commitments	% Budget Committed	Remaining Against Budget	Final	In Process for AMT	Held in Station	Total Expenditures	% Committed Spent	Remaining Against Budget	% Budget Committed	Remaining Against Budget
6200-002 - Renovation Expenses	28,927	-	28,927	20,825	26,072	48,997	174.1%	(20,000)	20,460	23,022	-	43,482	92.5%	3,515	161.1%	(16,485)
6200-008 - Surveying Costs	4,500	-	4,500	4,300	300	4,300	95.6%	(200)	-	4,300	-	4,300	100.0%	-	95.6%	-
6200-202 - Hazard Waste Studies & Fees	-	8,500	8,500	15,000	-	15,000	176.5%	(6,500)	-	8,500	-	8,500	56.7%	6,500	100.0%	-
6200-203 - Other Costs - Site	200,000	(8,500)	191,500	198,222	-	198,222	103.5%	(6,722)	159,857	11,447	-	171,304	86.4%	26,919	89.5%	20,196
Totals	237,427	(8,500)	228,927	238,447	(26,072)	262,519	114.3%	(23,022)	180,317	47,269	-	227,586	86.0%	56,933	96.3%	3,911
B - Planning	1,900,000	-	1,900,000	1,837,500	54,082	1,891,582	99.6%	8,419	-	1,781,066	-	1,781,066	94.2%	110,515	93.7%	118,934
6200-004 - Architect / Engineering Fees	317,860	-	317,860	247,750	247,750	247,750	65.6%	130,110	247,750	-	-	247,750	100.0%	-	65.6%	130,110
6200-012 - Consultant	300,000	-	300,000	260,209	-	260,209	86.7%	39,791	-	251,683	-	251,683	96.7%	8,228	82.4%	48,317
6200-204 - CDE Fees	28,000	-	28,000	23,100	(40,161)	23,100	92.4%	1,800	288,078	23,100	-	288,078	100.0%	-	82.4%	39,380
6200-205 - Other Costs - Planning	284,140	-	284,140	326,641	-	326,641	115.0%	(42,501)	516,828	2,062,944	-	2,579,772	106.0%	(412,944)	88.4%	338,028
Totals	2,919,822	(243,076)	2,676,746	2,654,689	(13,922)	2,660,714	97.0%	(20,000)	2,630,301	2,430,076	-	2,630,076	96.2%	240,225	97.7%	112,711
C - Construction	39,174,702	(243,076)	38,931,626	39,850,989	-	39,850,989	100.8%	(919,363)	29,830,301	8,805,517	983,097	39,418,915	98.9%	432,078	99.7%	112,711
6200-008 - Main Construction Contractor	39,174,702	-	39,174,702	39,850,989	-	39,850,989	100.8%	(676,287)	29,830,301	2,430,076	-	24,307,6	81.0%	57,174	100.0%	74
6200-210 - Other Costs - Construction	500	-	500	426	-	426	85.2%	(74)	29,830,301	8,849,020	983,097	39,662,417	98.8%	489,252	99.7%	112,785
Totals	608,156	-	608,156	408,195	(200,000)	608,195	100.0%	-	228,829	239,709	-	468,538	100.0%	-	100.0%	11,588
D - Testing	468,538	-	468,538	468,538	-	468,538	100.0%	-	228,829	239,709	-	468,538	100.0%	-	100.0%	-
6200-051 - Construction Inspections	468,538	-	468,538	468,538	-	468,538	100.0%	-	-	-	-	-	-	-	-	-
E - Furniture	468,538	-	468,538	468,538	-	468,538	100.0%	-	228,829	239,709	-	468,538	100.0%	-	100.0%	-
4300-000 - Materials and Supplies	47,725	-	47,725	58,110	-	58,110	121.8%	(10,385)	-	47,725	-	47,725	82.1%	10,385	100.0%	(0)
4400-000 - Furniture and Equipment (\$500 - \$5,000)	350,000	-	350,000	125,771	31,817	157,587	45.0%	192,413	-	157,587	-	157,587	100.0%	-	45.0%	192,413
6400-000 - Furniture and Equipment (Above \$5,000)	472,611	-	472,611	454,954	4,216	454,954	97.1%	(13,890)	(16,032)	473,515	-	457,483	99.7%	1,298	96.8%	15,188
Totals	117,389	-	117,389	638,445	36,033	674,479	77.5%	(19,917)	(16,032)	678,827	-	662,796	98.3%	11,689	76.1%	207,600
G - Project Contingency	117,389	-	117,389	117,389	-	117,389	100.0%	-	30,740,244	12,474,337	983,097	44,197,687	98.5%	688,477	98.2%	793,303
6999-000 - Project Contingencies	117,389	-	117,389	117,389	-	117,389	100.0%	-	-	-	-	-	-	-	-	-
Totals	44,930,080	-	44,930,080	44,930,149	276,828	44,886,175	99.7%	(123,923)	30,740,244	12,474,337	983,097	44,197,687	98.5%	688,477	98.2%	793,303

Consolidated Contract Summary
Contract Status Summaries by Project

Account Ability

Program - Management Total	Contract Name	Contract Date	C	W	M	Object Code	Initial AMT	Changes	Current Contract	Expenditures & Remaining Balance	Funding Changes
Program - Management Total							56,234,000	689,064	56,923,324	55,047,373	1,876,751
Skyline - New School/Reason	Oliver Newlin	05/01/18	F		M	4300-000	30,000	47,725	67,405	44,976,697	658,477
Skyline - New School/Reason	Vico	05/01/18	F			4300-000	10,355	39,690	10,355	10,355	
Skyline - New School/Reason	Black Art Materials	05/01/18	F			4400-000	811		811		
Skyline - New School/Reason	Broder	06/01/18	F			4400-000	725		725		
Skyline - New School/Reason	Oliver Newlin - Teacher Tables	07/01/18	F			4400-000	36,556		36,556		
Skyline - New School/Reason	Dave Berg	06/01/18	F			4400-000	39,178		39,178		
Skyline - New School/Reason	EZ Up-Additional Shade	07/01/18	F			4400-000	2,008		2,008		
Skyline - New School/Reason	EZ Up-Additional Shade	08/01/18	F			4400-000	3,334		3,334		
Skyline - New School/Reason	Lockers.com	08/01/18	F			4400-000	455		455		
Skyline - New School/Reason	TC Life Safety	08/01/18	F			4400-000	28		28		
Skyline - New School/Reason	This Home Depot Wire Racks	07/01/18	F			4400-000	12,343		12,343		
Skyline - New School/Reason	This Home Depot Dishwasher	08/01/18	F			4400-000	897		897		
Skyline - New School/Reason	Wake	06/01/18	F			4400-000	4,849		4,849		
Skyline - New School/Reason	Elite Reclamation Ser	04/21/17	A			6200-002	20,925	28,072	46,997	43,482	3,515
Skyline - New School/Reason	Day Activities	11/12/15	B			6200-003	1,837,500	54,082	1,891,582	1,781,068	110,515
Skyline - New School/Reason	DGS	09/01/18	B			6200-004	247,750		247,750	247,750	
Skyline - New School/Reason	BBC Construction	05/19/17	C			6200-005	39,755,938		39,755,938	39,923,890	432,078
Skyline - New School/Reason	Beyond Club Cabinet	08/01/18	C			6200-005	14,538		14,538	14,538	
Skyline - New School/Reason	JMD Landscaping Inc.	03/09/18	C			6200-005	3,628		3,628	3,628	
Skyline - New School/Reason	Shawnee Fence	08/01/18	C			6200-005	73,928		73,928	73,928	
Skyline - New School/Reason	Stanford Sign	08/01/18	C			6200-005	1,850		1,850	1,850	
Skyline - New School/Reason	Stanford Sign	07/23/16	A			6200-006	3,000		3,000	3,000	
Skyline - New School/Reason	Parso Level-2	11/29/16	B			6200-006	1,000		1,000	1,000	
Skyline - New School/Reason	Parso Level-3	07/23/16	A			6200-006	300		300	300	
Skyline - New School/Reason	SCST Inc	04/03/17	D			6200-012	408,156	200,000	608,156	598,588	11,568
Skyline - New School/Reason	Loveless Lotion Inc	04/20/17	B			6200-012	42,450		42,450	42,450	
Skyline - New School/Reason	Paycom	02/01/17	A			6200-012	31,214		31,214	28,106	6,108
Skyline - New School/Reason	Paycom/CA Services	03/01/16	B			6200-012	110,000		110,000	109,279	721
Skyline - New School/Reason	Randall Lamb	02/11/16	E			6200-019	76,545		76,545	74,848	1,697
Skyline - New School/Reason	Atlanta Engineering	06/20/17	E			6200-020	488,538		488,538	488,538	
Skyline - New School/Reason	Western Elym	05/23/17	A			6200-202	15,000		15,000	15,000	
Skyline - New School/Reason	2557 Property Group	07/02/18	A			6200-203	4,895		4,895	4,895	
Skyline - New School/Reason	COSE Sanitary Supply Co	06/01/17	A			6200-203	8,161		8,161	8,161	
Skyline - New School/Reason	COSE Sanitary Supply Co	06/01/17	A			6200-203	1,387		1,387	1,387	
Skyline - New School/Reason	COSE SFXLLA Pro-Interface	06/01/17	A			6200-203	3,882		3,882	3,882	
Skyline - New School/Reason	AMD 07-2053	06/01/17	A			6200-203	1,128		1,128	1,128	
Skyline - New School/Reason	AMD 07-2048	06/01/17	A			6200-203	1,028		1,028	1,028	
Skyline - New School/Reason	AMD 07-2059	11/01/17	A			6200-203	1,500		1,500	1,500	
Skyline - New School/Reason	Lloyd Pest Control	04/01/18	A			6200-203	35		35	35	
Skyline - New School/Reason	SP3&E	06/29/17	A			6200-203	26,118		26,118	26,118	
Skyline - New School/Reason	SPEC Recorder	07/01/17	A			6200-203	140,710		140,710	140,710	
Skyline - New School/Reason	SFD	03/31/18	A			6200-203	738		738	738	
Skyline - New School/Reason	SW/CRB	08/01/17	B			6200-204	23,100		23,100	23,100	
Skyline - New School/Reason	COE	08/01/18	B			6200-206	309,246	40,161	349,407	269,045	80,362
Skyline - New School/Reason	Behlor Beatty Conel	08/01/18	B			6200-206	32,100		32,100	32,100	
Skyline - New School/Reason	COSE DEH	08/01/18	B			6200-206	32		32	32	
Skyline - New School/Reason	COSE DEH	08/01/18	B			6200-206	372		372	372	
Skyline - New School/Reason	COSE DEH	08/01/18	B			6200-206	6,723		6,723	6,723	
Skyline - New School/Reason	SG&E Construction Team	08/01/17	C			6200-209	250		250	250	
Skyline - New School/Reason	NCST Inc.	08/01/17	C			6200-209	300,000		300,000	242,826	57,174
Skyline - New School/Reason	STA	07/01/17	C			6200-210	428		428	428	
Skyline - New School/Reason	COSE/DEH Recycled H2O	08/01/17	F			6400-000	2,142		2,142	2,142	
Skyline - New School/Reason	Dave Berg- Bike Racks	01/18/18	F			6400-000	209,621	(3,647)	205,975	205,975	
Skyline - New School/Reason	KYA Services, LLC	01/18/18	F			6400-000	241,378		241,378	240,080	1,298
Skyline - New School/Reason	Paycom	08/01/18	F			6400-000	1,423		1,423	1,423	
Skyline - New School/Reason	The Home Depot	06/01/18	F			6400-000	1,557,576		1,557,576	350,302	1,207,274
Solana Vista - Shade Structure Total							1,557,576	-	1,557,576	350,302	1,207,274
Solana Highlands - Modernization Total							8,492,387	(44,893)	8,447,494	8,447,497	-
Solana Shute Re School - Shade Structure Total							61,428	(49)	61,379	61,237	1,142
Solana Pacific School - New Solar Canopy Total							42,017	53,42	1,052,524	1,052,524	-
Est. Warren - Warren Housing Camps Modernization Total							413,917	404,544	818,461	817,821	640

Solana Vista - New School/Recon

Project Budget Aging Report

Working Budget (Working Budget)

Code		Budget	Project Aging					
Category - Item	FY 16-17		FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	
Funding Sources								
State	State	0	0	0	0	0	0	
Local	Local	35,000,000	2,010	187,402	5,025,200	12,484,950	13,325,375	3,975,063
21-39	Building Fund	35,000,000	2,010	187,402	5,025,200	12,484,950	13,325,375	3,975,063
		35,000,000	2,010	187,402	5,025,200	12,484,950	13,325,375	3,975,063
		0	0	0	0	0	0	0
TOTAL FUNDING		35,000,000	2,010	187,402	5,025,200	12,484,950	13,325,375	3,975,063
Expenditures								
A	Site Costs	254,000	750	500	24,000	120,000	50,000	58,750
6200-002	Relocation Expenses	100,000	0	0	0	50,000	0	50,000
		100,000	0	0	0	50,000	0	50,000
		0	0	0	0	0	0	0
6200-006	Surveying Costs	4,000	0	0	4,000	0	0	0
		4,000	0	0	4,000	0	0	0
		0	0	0	0	0	0	0
6200-203	Other Costs - Site	150,000	750	500	20,000	70,000	50,000	8,750
		150,000	750	500	20,000	70,000	50,000	8,750
		0	0	0	0	0	0	0
B Planning Costs		2,251,200	1,260	172,877	651,200	650,000	508,500	266,383
6200-003	Architect/Engineering Fees	1,500,000	0	160,594	500,000	250,000	250,000	89,498
		1,500,000	0	160,594	500,000	250,000	250,000	89,498
		0	0	0	0	0	0	0
6200-004	DSA Fees	250,000	0	0	0	0	125,000	125,000
		250,000	0	0	0	0	125,000	125,000
		0	0	0	0	0	0	0
6200-012	Consultant	175,000	0	11,284	75,000	50,000	20,000	18,716
		175,000	0	11,284	75,000	50,000	20,000	18,716
		0	0	0	0	0	0	0
6200-204	CDE Fees	25,000	0	0	0	0	14,500	10,500
		25,000	0	0	0	0	14,500	10,500
		0	0	0	0	0	0	0
6200-206	Other Costs - Planning	300,000	1,260	1,000	75,000	100,000	100,000	22,740
		300,000	1,260	1,000	75,000	100,000	100,000	22,740
		0	0	0	0	0	0	0
6200-208	Advertising	1,200	0	0	1,200	0	0	0
		1,200	0	0	1,200	0	0	0
		0	0	0	0	0	0	0
C Construction Costs		26,900,000	0	0	4,000,000	10,600,000	10,100,000	2,200,000
6200-005	Main Construction Contractor	25,700,000	0	0	3,500,000	10,000,000	10,000,000	2,200,000
		25,700,000	0	0	3,500,000	10,000,000	10,000,000	2,200,000
		0	0	0	0	0	0	0
6200-208	Demolition	1,000,000	0	0	500,000	500,000	0	0
		1,000,000	0	0	500,000	500,000	0	0
		0	0	0	0	0	0	0
6200-210	Other Costs - Construction	200,000	0	0	0	100,000	100,000	0
		200,000	0	0	0	100,000	100,000	0
		0	0	0	0	0	0	0
D Construction Testing Costs		400,000	0	14,025	150,000	150,000	85,975	0
6200-010	Construction Tests	400,000	0	14,025	150,000	150,000	85,975	0
		400,000	0	14,025	150,000	150,000	85,975	0
		0	0	0	0	0	0	0
E Construction Inspection Costs		450,000	0	0	200,000	200,000	50,000	0
6200-050	Construction Inspections	450,000	0	0	200,000	200,000	50,000	0
		450,000	0	0	200,000	200,000	50,000	0
		0	0	0	0	0	0	0
F Furniture & Equipment Costs		1,685,000	0	0	0	0	1,000,000	685,000
4300-000	Materials and Supplies	735,000	0	0	0	0	400,000	335,000
		735,000	0	0	0	0	400,000	335,000
		0	0	0	0	0	0	0
4400-000	Furniture and Equipment (\$500 - \$5,000)	700,000	0	0	0	0	350,000	350,000
		700,000	0	0	0	0	350,000	350,000
		0	0	0	0	0	0	0
6400-000	Furniture and Equipment (Above \$5,000)	250,000	0	0	0	0	250,000	0
		250,000	0	0	0	0	250,000	0
		0	0	0	0	0	0	0
G Project Contingency		3,059,800	0	0	0	764,950	1,529,900	764,950
6999-000	Project Contingencies	3,059,800	0	0	0	764,950	1,529,900	764,950
		3,059,800	0	0	0	764,950	1,529,900	764,950
		0	0	0	0	0	0	0
TOTAL EXPENDITURES		35,000,000	2,010	187,402	5,025,200	12,484,950	13,325,375	3,975,063
ENDING BALANCE		0	0	0	0	0	0	0

Budget		
Site Cost	254,000	1%
Soft Cost	3,101,200	9%
Hard Cost	28,585,000	82%
Contingency	3,059,800	9%
=====		
Total Cost	35,000,000	100%
82% Hard Cost (w/o Site)		
9% Contingency (w/o Site)		

BUDGET NOTES



Budget Group/Object Code	Budget		Commitments				Expenditures							
	Initial Budget	Approved Budget Changes	Initial AMT	Change AMT	Total Commitments	% Budget Committed	Remaining Against Budget	Paid	In Process for Year	Total Expenditures	% Committed Spent	Remaining Against Committed	% Budget Spent	Remaining Against Budget
A - Site														
6200-002 - Relocation Expenses	100,000	-	-	-	-	0.0%	100,000	-	-	-	-	-	0.0%	100,000
6200-006 - Surveying Costs	4,000	-	-	4,000	4,000	0.0%	4,000	-	-	-	-	-	0.0%	4,000
6200-202 - Hazard Waste Studies & Fees	-	-	26,725	-	26,725	0.0%	(26,725)	-	22,775	22,775	85.2%	3,950	0.0%	(22,775)
6200-203 - Other Costs - Site	150,000	-	1,250	-	1,250	0.8%	148,750	-	1,250	1,250	100.0%	-	0.8%	148,750
A Totals	254,000	-	27,975	-	27,975	11.0%	228,025	-	24,025	24,025	85.9%	3,950	9.5%	229,975
B - Planning														
6200-003 - Advertising	1,200	-	-	-	-	0.0%	1,200	-	-	-	-	-	0.0%	1,200
6200-003 - Architect/Engineering Fees	1,500,000	-	1,412,500	-	1,412,500	94.2%	230,500	287,719	287,719	20.4%	1,124,781	19.2%	1,212,281	
6200-004 - O&M Fees	230,000	-	98,315	-	98,315	59.2%	230,000	19,773	19,773	20.1%	78,542	11.9%	250,000	
6200-004 - O&M Fees	75,000	-	98,315	-	98,315	98.4%	25,000	-	-	-	0.0%	73,315	98.4%	25,000
6200-200 - CDE Fees	25,000	-	2,280	-	2,280	0.9%	22,720	2,280	2,280	100.0%	-	0.8%	22,720	
6200-206 - Other Costs - Planning	300,000	-	-	-	-	0.0%	300,000	-	-	-	-	-	0.0%	300,000
B Totals	2,281,200	-	1,513,075	-	1,513,075	67.2%	728,125	309,751	309,751	20.5%	1,203,324	13.8%	1,641,449	
C - Construction														
6200-005 - Main Construction Contractor	25,700,000	-	-	-	-	0.0%	25,700,000	-	-	-	-	-	0.0%	25,700,000
6200-208 - Demolition	1,000,000	-	-	-	-	0.0%	1,000,000	-	-	-	-	-	0.0%	1,000,000
6200-210 - Other Costs - Construction	200,000	-	-	-	-	0.0%	200,000	-	-	-	-	-	0.0%	200,000
C Totals	26,900,000	-	-	-	-	0.0%	26,900,000	-	-	-	-	-	0.0%	26,900,000
D - Testing														
6200-010 - Construction Tests	400,000	-	16,500	-	16,500	4.1%	383,500	-	16,500	16,500	100.0%	-	4.1%	383,500
D Totals	400,000	-	16,500	-	16,500	4.1%	383,500	-	16,500	16,500	100.0%	-	4.1%	383,500
E - Inspection														
6200-050 - Construction Inspections	450,000	-	-	-	-	0.0%	450,000	-	-	-	-	-	0.0%	450,000
E Totals	450,000	-	-	-	-	0.0%	450,000	-	-	-	-	-	0.0%	450,000
F - Furniture & Equipment														
4300-000 - Materials and Supplies	735,000	-	26	-	26	0.0%	735,000	-	26	26	100.0%	-	0.0%	735,000
6400-000 - Furniture and Equipment (\$500 - \$5,000)	700,000	-	-	-	-	0.0%	699,974	-	-	-	-	-	0.0%	699,974
6400-000 - Furniture and Equipment (Above \$5,000)	250,000	-	-	-	-	0.0%	250,000	-	-	-	-	-	0.0%	250,000
F Totals	1,685,000	-	26	-	26	0.0%	1,684,974	-	26	26	100.0%	-	0.0%	1,684,974
G - Project Contingency														
6299-000 - Project Contingencies	3,059,800	-	-	-	-	0.0%	3,059,800	-	-	-	-	-	0.0%	3,059,800
G Totals	3,059,800	-	-	-	-	0.0%	3,059,800	-	-	-	-	-	0.0%	3,059,800
Totals	35,000,000	-	1,557,576	-	1,557,576	4.5%	33,442,424	-	350,302	350,302	22.5%	1,207,274	1.0%	34,649,698

Consolidated Contract Summary

Contract Status Summaries by Project

Account Ability

School Name - Project Name	Contract Name	Contract Date	C	W	M	Object Code	Initial AMT	Changes	Current Contract	Expenditures &	Remaining Balance	Pending Changes
Grand Total							56,234,060	689,064	56,923,124	55,043,373	1,879,751	-
Program - Management Total							90,000	-	90,000	90,000	668,477	-
Skyline - New School/Recon Total							44,590,149	276,026	44,866,175	44,197,697	1,207,274	-
Solana Vista - New School/Recon Total							1,557,576	-	1,557,576	350,302	-	-
Solana Vista - New School/Recon/ TC Life Safety		08/01/18	F			4400-000	26	-	26	26	-	-
Solana Vista - New School/Recon/ Alpha Studio Design		09/19/17	B			6200-003	1,412,500	-	1,412,500	287,719	1,124,781	-
Solana Vista - New School/Recon/ CTE Inc		05/24/18	D			6200-010	16,500	-	16,500	16,500	-	-
Solana Vista - New School/Recon/ Placemarks		03/01/18	B			6200-012	98,315	-	98,315	19,773	78,542	-
Solana Vista - New School/Recon/ Western Envrn.		06/29/18	A			6200-202	26,725	-	26,725	22,775	3,950	-
Solana Vista - New School/Recon/ Chic290 Title Conqan		06/01/17	A			6200-203	750	-	750	750	-	-
Solana Vista - New School/Recon/ SFID		09/01/18	A			6200-203	500	-	500	500	-	-
Solana Vista - New School/Recon/ Sun Diego Charter		10/01/17	B			6200-206	1,000	-	1,000	1,000	-	-
Solana Vista - New School/Recon/ Telacu		10/13/16	B			6200-206	1,250	-	1,250	1,250	-	-
Solana Vista - Shade Structure Total							59,975	-	59,975	59,975	-	-
Solana Highlands - Modernization Total							8,492,387	(44,899)	8,447,487	8,447,487	-	-
Solana Santa Fe School - Shade Structure Total							81,286	(49)	81,237	81,237	-	-
Solana Pacific School - New Solar Canopy Total							949,611	53,442	1,003,054	1,003,054	-	-
Earl Warren - Interim Housing Campus Modernization Total							413,077	404,544	817,621	817,621	-	-

Solana Santa Fe - Mod/Expansion

Project Budget Aging Report

Working Budget (Working Budget)

Project Aging

Code	Category - Item	Budget	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Funding Sources							
State	State	0	0	0	0	0	0
Local	Local	9,918,763	0	0	117,750	2,361,575	7,439,438
21-39	Building Fund	9,918,763	0	0	117,750	2,361,575	7,439,438
		9,918,763	0	0	117,750	2,361,575	7,439,438
		0	0	0	0	0	0
TOTAL FUNDING		9,918,763	0	0	117,750	2,361,575	7,439,438
Expenditures							
A	Site Costs	80,000	0	0	0	57,500	22,500
6200-002	Relocation Expenses	20,000	0	0	0	10,000	10,000
		20,000	0	0	0	10,000	10,000
		0	0	0	0	0	0
6200-006	Surveying Costs	10,000	0	0	0	10,000	0
		10,000	0	0	0	10,000	0
		0	0	0	0	0	0
6200-203	Other Costs - Site	50,000	0	0	0	37,500	12,500
		50,000	0	0	0	37,500	12,500
		0	0	0	0	0	0
B	Planning Costs	702,998	0	0	117,750	528,100	57,148
6200-003	Architect / Engineering Fees	580,248	0	0	117,000	409,500	53,748
		580,248	0	0	117,000	409,500	53,748
		0	0	0	0	0	0
6200-004	DSA Fees	55,000	0	0	0	55,000	0
		55,000	0	0	0	55,000	0
		0	0	0	0	0	0
6200-012	Consultant	34,000	0	0	0	30,600	3,400
		34,000	0	0	0	30,600	3,400
		0	0	0	0	0	0
6200-204	CDE Fees	23,000	0	0	0	23,000	0
		23,000	0	0	0	23,000	0
		0	0	0	0	0	0
6200-206	Other Costs - Planning	10,000	0	0	0	10,000	0
	CEQA Permits	10,000	0	0	0	10,000	0
		0	0	0	0	0	0
6800-003	Advertising	750	0	0	750	0	0
		750	0	0	750	0	0
		0	0	0	0	0	0
C	Construction Costs	6,757,196	0	0	0	970,000	5,787,196
6200-005	Main Construction Contractor	6,447,196	0	0	0	700,000	5,747,196
		6,447,196	0	0	0	700,000	5,747,196
		0	0	0	0	0	0
6200-208	Demolition	100,000	0	0	0	60,000	40,000
		100,000	0	0	0	60,000	40,000
		0	0	0	0	0	0
6200-210	Other Costs - Construction	210,000	0	0	0	210,000	0
		210,000	0	0	0	210,000	0
		0	0	0	0	0	0
D	Construction Testing Costs	41,907	0	0	0	4,225	37,682
6200-010	Construction Tests	41,907	0	0	0	4,225	37,682
		41,907	0	0	0	4,225	37,682
		0	0	0	0	0	0
E	Construction Inspection Costs	128,944	0	0	0	13,000	115,944
6200-050	Construction Inspections	128,944	0	0	0	13,000	115,944
		128,944	0	0	0	13,000	115,944
		0	0	0	0	0	0
F	Furniture & Equipment Costs	375,000	0	0	0	325,000	50,000
4300-000	Materials and Supplies	95,000	0	0	0	95,000	0
		95,000	0	0	0	95,000	0
		0	0	0	0	0	0
4400-000	Furniture and Equipment (\$500 - \$5,000)	100,000	0	0	0	50,000	50,000
		100,000	0	0	0	50,000	50,000
		0	0	0	0	0	0
6400-000	Furniture and Equipment (Above \$5,000)	180,000	0	0	0	180,000	0
		180,000	0	0	0	180,000	0
		0	0	0	0	0	0
G	Project Contingency	1,832,719	0	0	0	463,750	1,368,969
6999-000	Project Contingencies	1,832,719	0	0	0	463,750	1,368,969
		1,832,719	0	0	0	463,750	1,368,969
		0	0	0	0	0	0
TOTAL EXPENDITURES		9,918,763	0	0	117,750	2,361,575	7,439,438
ENDING BALANCE		0	0	0	0	0	0

	Budget	
Site Cost	80,000	1%
Soft Cost	873,848	9%
Hard Cost	7,132,196	72%
Contingency	1,832,719	18%
	=====	
Total Cost	9,918,763	100%
	72% Hard Cost (w/o Site)	
	19% Contingency (w/o Site)	

BUDGET NOTES



Solana Beach Fe - Mod/Expansion

Budget Group/Object Code	Budget		Commitments				Expenditures				
	Initial Budget	Approved Budget Changes	Initial AMT	Change AMT	Total Commitments Committed	% Budget Committed	Remaining Against Budget	Paid	Total Expenditures	% Committed Spent	Remaining Against Budget
A - Site											
6200-002 - Relocation Expenses	20,000		-	-	-	0.0%	20,000	-	-	0.0%	20,000
6200-006 - Surveying Costs	10,000		-	-	-	0.0%	10,000	-	-	0.0%	10,000
6200-203 - Other Costs - Site	50,000		-	-	-	0.0%	50,000	-	-	0.0%	50,000
80,000	80,000		-	-	-	0.0%	80,000	-	-	0.0%	80,000
B - Planning											
5800-003 - Advertising	750		-	-	-	0.0%	750	-	-	0.0%	750
6200-003 - Architect / Engineering Fees	580,248		-	-	-	0.0%	580,248	-	-	0.0%	580,248
6200-004 - DSA Fees	55,000		-	-	-	0.0%	55,000	-	-	0.0%	55,000
6200-012 - Consultant	34,000		-	-	-	0.0%	34,000	-	-	0.0%	34,000
6200-204 - CDE Fees	23,000		-	-	-	0.0%	23,000	-	-	0.0%	23,000
6200-208 - Other Costs - Planning	10,000		-	-	-	0.0%	10,000	-	-	0.0%	10,000
702,998	702,998		-	-	-	0.0%	702,998	-	-	0.0%	702,998
C - Construction											
6200-005 - Main Construction Contractor	6,447,198		-	-	-	0.0%	6,447,198	-	-	0.0%	6,447,198
6200-208 - Demolition	100,000		-	-	-	0.0%	100,000	-	-	0.0%	100,000
6200-210 - Other Costs - Construction	200,000		-	-	-	0.0%	200,000	-	-	0.0%	200,000
6,747,198	6,747,198		-	-	-	0.0%	6,747,198	-	-	0.0%	6,747,198
D - Finish											
6200-010 - Construction Trade	41,907		-	-	-	0.0%	41,907	-	-	0.0%	41,907
41,907	41,907		-	-	-	0.0%	41,907	-	-	0.0%	41,907
E - Inspection											
6200-050 - Construction Inspections	128,944		-	-	-	0.0%	128,944	-	-	0.0%	128,944
128,944	128,944		-	-	-	0.0%	128,944	-	-	0.0%	128,944
F - Furniture & Equipment											
4300-000 - Materials and Supplies	95,000		-	-	-	0.0%	95,000	-	-	0.0%	95,000
4400-000 - Furniture and Equipment (\$500 - \$5,000)	100,000		-	-	-	0.0%	100,000	-	-	0.0%	100,000
6400-000 - Furniture and Equipment (Above \$5,000)	180,000		-	-	-	0.0%	180,000	-	-	0.0%	180,000
375,000	375,000		-	-	-	0.0%	375,000	-	-	0.0%	375,000
G - Project Contingency											
6999-000 - Project Contingencies	1,832,719		-	-	-	0.0%	1,832,719	-	-	0.0%	1,832,719
1,832,719	1,832,719		-	-	-	0.0%	1,832,719	-	-	0.0%	1,832,719
Total	9,918,763		-	-	-	0.0%	9,918,763	-	-	0.0%	9,918,763

Future Projects

Carmel Creek - Modernization

Project Budget Aging Report

Working Budget (Working Budget)

Project Aging

Code	Category - Item	Budget	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Funding Sources							
State	State	0	0	0	0	0	0
Local	Local	2,666,000	20,000	50,721	634,569	1,938,241	22,469
21-39	Building Fund	2,666,000	20,000	50,721	634,569	1,938,241	22,469
		2,666,000	20,000	50,721	634,569	1,938,241	22,469
		0	0	0	0	0	0
TOTAL FUNDING		2,666,000	20,000	50,721	634,569	1,938,241	22,469
Expenditures							
A	Site Costs	0	0	0	0	0	0
B	Planning Costs	184,693	20,000	50,721	71,983	41,990	0
6200-003	Architect / Engineering Fees	139,965	0	27,993	69,983	41,990	0
		139,965	0	27,993	69,983	41,990	0
		0	0	0	0	0	0
6200-004	DSA Fees	19,995	0	19,995	0	0	0
		19,995	0	19,995	0	0	0
		0	0	0	0	0	0
6200-012	Consultant	20,000	20,000	0	0	0	0
		20,000	20,000	0	0	0	0
		0	0	0	0	0	0
6200-204	CDE Fees	4,000	0	2,000	2,000	0	0
		4,000	0	2,000	2,000	0	0
		0	0	0	0	0	0
5800-005	Advertising	733	0	733	0	0	0
		733	0	733	0	0	0
		0	0	0	0	0	0
C	Construction Costs	2,086,200	0	0	318,620	1,767,580	0
6200-005	Main Construction Contractor	1,866,200	0	0	186,620	1,679,580	0
		1,866,200	0	0	186,620	1,679,580	0
		0	0	0	0	0	0
6200-210	Other Costs - Construction	220,000	0	0	132,000	88,000	0
		220,000	0	0	132,000	88,000	0
		0	0	0	0	0	0
D	Construction Testing Costs	40,000	0	0	40,000	0	0
6200-010	Construction Tests	40,000	0	0	40,000	0	0
		40,000	0	0	40,000	0	0
		0	0	0	0	0	0
E	Construction Inspection Costs	65,317	0	0	48,988	16,329	0
6200-050	Construction Inspections	65,317	0	0	48,988	16,329	0
		65,317	0	0	48,988	16,329	0
		0	0	0	0	0	0
F	Furniture & Equipment Costs	140,000	0	0	140,000	0	0
4300-000	Materials and Supplies	20,000	0	0	20,000	0	0
		20,000	0	0	20,000	0	0
		0	0	0	0	0	0
4400-000	Furniture and Equipment (\$500 - \$5,000)	40,000	0	0	40,000	0	0
		40,000	0	0	40,000	0	0
		0	0	0	0	0	0
6400-000	Furniture and Equipment (Above \$5,000)	80,000	0	0	80,000	0	0
		80,000	0	0	80,000	0	0
		0	0	0	0	0	0
G	Project Contingency	149,790	0	0	14,979	112,343	22,469
6999-000	Project Contingencies	149,790	0	0	14,979	112,343	22,469
		149,790	0	0	14,979	112,343	22,469
		0	0	0	0	0	0
TOTAL EXPENDITURES		2,666,000	20,000	50,721	634,569	1,938,241	22,469
ENDING BALANCE		0	0	0	0	0	0

	Budget	
Site Cost	0	0%
Soft Cost	290,010	11%
Hard Cost	2,226,200	84%
Contingency	149,790	6%
=====		
Total Cost	2,666,000	100%
84% Hard Cost (w/o Site)		
6% Contingency (w/o Site)		

BUDGET NOTES



Budget Group/Objekt Code	Budget			Commitments				Expenditures				
	Initial Budget	Approved Budget Changes	Total Budget	Initial AMT	Change AMT	Total Commitments Committed	% Budget Committed	Remaining Against Budget	Paid	Total Expenditures	% Committed Spent	Remaining Against Budget
B - Planning												
5800-003 - Advertising	733		733	-	-	-	0.0%	733	-	-	0.0%	733
6200-003 - Architect/ Engineering Fees	139,965		139,965	-	-	-	0.0%	139,965	-	-	0.0%	139,965
6200-004 - DSA Fees	19,995		19,995	-	-	-	0.0%	19,995	-	-	0.0%	19,995
6200-012 - Consultant	20,000		20,000	-	-	-	0.0%	20,000	-	-	0.0%	20,000
6200-203 - CDE Fees	14,633		14,633	-	-	-	0.0%	14,633	-	-	0.0%	14,633
C - Construction												
6200-005 - Main Construction Contractor	1,866,200		1,866,200	-	-	-	0.0%	1,866,200	-	-	0.0%	1,866,200
6200-210 - Other Costs - Construction	220,000		220,000	-	-	-	0.0%	220,000	-	-	0.0%	220,000
D - Testing												
6200-010 - Construction Tests	40,000		40,000	-	-	-	0.0%	40,000	-	-	0.0%	40,000
E - Inspection												
6200-050 - Construction Inspections	65,317		65,317	-	-	-	0.0%	65,317	-	-	0.0%	65,317
F - Furniture & Equipment												
4300-000 - Materials and Supplies	20,000		20,000	-	-	-	0.0%	20,000	-	-	0.0%	20,000
4300-000 - Furniture and Equipment (\$500 - \$5,000)	40,000		40,000	-	-	-	0.0%	40,000	-	-	0.0%	40,000
4300-000 - Furniture and Equipment (Above \$5,000)	82,000		82,000	-	-	-	0.0%	82,000	-	-	0.0%	82,000
G - Project Contingency												
6999-000 - Project Contingencies	149,730		149,730	-	-	-	0.0%	149,730	-	-	0.0%	149,730
Totals	2,666,000		2,666,000	-	-	-	0.0%	2,666,000	-	-	0.0%	2,666,000

Past Projects

Solana Beach School District
Solana Vista - Shade Structure

Printed: 3/15/19

Project Budget Aging Report

Working Budget (Working Budget)

		Budget	Project Aging		
Code	Category - Item		Actual FY 16-17	Actual FY 17-18	FY 18-19
Funding Sources					
State	State	0	0	0	0
Local	Local	59,975	36,581	23,394	0
01-00	General Fund	5,000	5,000	0	0
	City of SB Grant	5,000	5,000	0	0
		0	0	0	0
21-39	Building Fund	54,975	31,581	23,394	0
		58,000	31,581	23,394	3,025
	Savings to Program	(3,025)	0	0	(3,025)
TOTAL FUNDING		59,975	36,581	23,394	0
Expenditures					
A	Site Costs	0	0	0	0
B	Planning Costs	8,733	7,233	1,500	0
6200-003	Architect / Engineering Fees	8,000	6,500	1,500	0
		8,000	6,500	1,500	0
		0	0	0	0
5800-003	Advertising	733	733	0	0
		733	733	0	0
		0	0	0	0
C	Construction Costs	20,155	0	20,155	0
6200-005	Main Construction Contractor	20,155	0	20,155	0
		20,155	0	20,155	0
		0	0	0	0
D	Construction Testing Costs	0	0	0	0
E	Construction Inspection Costs	3,039	1,300	1,739	0
6200-050	Construction Inspections	3,039	1,300	1,739	0
		3,039	1,300	1,739	0
		0	0	0	0
F	Furniture & Equipment Costs	28,048	28,048	0	0
6400-000	Furniture and Equipment (Above \$5,000)	28,048	28,048	0	0
		28,048	28,048	0	0
		0	0	0	0
G	Project Contingency	0	0	0	0
6999-000	Project Contingencies	0	0	0	0
		3,025	0	0	3,025
		(3,025)	0	0	(3,025)
TOTAL EXPENDITURES		59,975	36,581	23,394	0
ENDING BALANCE		0	0	0	0

	Budget	
Site Cost	0	0%
Soft Cost	11,772	20%
Hard Cost	48,203	80%
Contingency	0	0%
=====		
Total Cost	59,975	100%
80% Hard Cost (w/o Site)		
No Contingency		

BUDGET NOTES

Solana Vista - Shade Structure

Budget Group/Object Code	Budget			Commitments				Expenditures							
	Initial Budget	Amount of Budget Changes	Total Budget	Initial AMT	Chrg AMT	Total Commitments	% Budget Committed	Remaining Against Budget	Paid	In Process for PMF	Total Expenditures	% Committed Spent	Remaining Against Committed	% Budget Spent	Remaining Against Budget
B - Planning															
5800-003 - Advertising	733	-	733	733	-	733	100.0%	0	-	733	733	100.0%	-	100.0%	0
6200-003 - Architect/Engineering Fees	8,000	(8,000)	0	8,000	-	8,000	100.0%	0	-	8,000	8,000	100.0%	-	100.0%	0
C - Construction															
6200-003 - Urban Construction Contractor	23,180	(3,029)	20,155	23,180	-	20,155	100.0%	0	-	20,155	20,155	100.0%	-	100.0%	0
6200-003 - Urban Construction Contractor	23,180	(3,029)	20,155	23,180	-	20,155	100.0%	0	-	20,155	20,155	100.0%	-	100.0%	0
E - Inspection															
6900-090 - Construction Inspectors	3,039	-	3,039	3,039	-	3,039	100.0%	0	-	3,039	3,039	100.0%	-	100.0%	0
F - Furniture & Equipment															
6400-000 - Furniture and Equipment (Above \$5,000)	28,048	-	28,048	28,048	-	28,048	100.0%	(0)	-	28,048	28,048	100.0%	-	100.0%	(0)
6400-000 - Furniture and Equipment (Above \$5,000)	28,048	-	28,048	28,048	-	28,048	100.0%	(0)	-	28,048	28,048	100.0%	-	100.0%	(0)
G - Project Contingency															
6999-000 - Project Contingencies	0	-	0	0	-	0	0.0%	0	-	0	0	0.0%	-	0.0%	0
Totals	63,000	(4,029)	59,975	63,000	-	59,975	100.0%	0	-	59,975	59,975	100.0%	-	100.0%	0

Consolidated Contract Summary

Contract Status Summaries by Project

Account Ability

School Name - Project Name	Contract Name	Contract Date	C	W	M	Object Code	Initial AMT	Changes	Current Contract	Expenditures &	Remaining Balance	Pending Changes
Grand Total							56,234,060	689,064	56,923,124	55,043,373	1,879,751	-
Program - Management Total							90,000	-	90,000	90,000	-	-
Skyline - New School/Recon Total							44,590,149	276,026	44,866,175	44,197,697	668,477	-
Solana Vista - New School/Recon Total							1,557,576	-	1,557,576	350,302	1,207,274	-
Solana Vista - Shade Structure Total							59,975	-	59,975	59,975	-	-
Solana Vista - Shade Structure	The San Diego Union	02/28/17	B			5800-003	733	-	733	733	-	-
Solana Vista - Shade Structure	Alpha Studio Design	11/10/16	B			6200-003	8,000	-	8,000	8,000	-	-
Solana Vista - Shade Structure	Zasqueta Contracting,	04/05/17	C			6200-005	20,155	-	20,155	20,155	-	-
Solana Vista - Shade Structure	Alliance Engineering	06/30/17	E			6200-050	1,739	-	1,739	1,739	-	-
Solana Vista - Shade Structure	RA Inspections	02/28/17	E			6200-060	1,300	-	1,300	1,300	-	-
Solana Vista - Shade Structure	Dave Bang	03/09/17	F			6400-000	28,048	-	28,048	28,048	-	-
Solana Highlands - Modernization Total							8,492,387	(44,899)	8,447,487	8,447,487	-	-
Solana Santa Fe School - Shade Structure Total							81,286	(49)	81,237	81,237	-	-
Solana Pacific School - New Solar Canopy Total							949,611	53,442	1,003,054	1,003,054	-	-
Earl Warren - Interim Housing Campus Modernization Total							413,077	404,544	817,621	817,621	-	-

Solana Santa Fe School - Shade Structure

Project Budget Aging Report

Working Budget (Working Budget)

Code	Category - Item	Budget	Project Aging		
			Actual FY 16-17	Actual FY 17-18	FY 18-19
Funding Sources					
State	State	0	0	0	0
Local	Local	81,237	48,900	32,337	0
21-39	Building Fund	81,237	48,900	32,337	0
		81,237	48,900	32,337	0
		0	0	0	0
TOTAL FUNDING		81,237	48,900	32,337	0
Expenditures					
A	Site Costs	0	0	0	0
B	Planning Costs	5,983	5,483	500	0
6200-003	Architect / Engineering Fees	5,250	4,750	500	0
		5,250	4,750	500	0
		0	0	0	0
5800-003	Advertising	733	733	0	0
		733	733	0	0
		0	0	0	0
C	Construction Costs	28,686	0	28,686	0
6200-005	Main Construction Contractor	28,686	0	28,686	0
		28,686	0	28,686	0
		0	0	0	0
D	Construction Testing Costs	0	0	0	0
E	Construction Inspection Costs	3,151	0	3,151	0
6200-050	Construction Inspections	3,151	0	3,151	0
		3,151	0	3,151	0
		0	0	0	0
F	Furniture & Equipment Costs	43,417	43,417	0	0
6400-000	Furniture and Equipment (Above \$5,000)	43,417	43,417	0	0
		43,417	43,417	0	0
		0	0	0	0
G	Project Contingency	0	0	0	0
TOTAL EXPENDITURES		81,237	48,900	32,337	0
ENDING BALANCE		0	0	0	0

	Budget	
Site Cost	0	0%
Soft Cost	9,134	11%
Hard Cost	72,103	89%
Contingency	0	0%
=====		
Total Cost	81,237	100%
89% Hard Cost (w/o Site)		
No Contingency		

BUDGET NOTES

Solana Santa Fe School - Shade Structure

Budget Group/Object Code	Budget			Commitments				Expenditures							
	Initial Budget	Amount of Budget Changes	Total Budget	Initial AMT	Chrg AMT	Total Commitments	% Budget Committed	Remaining Against Budget	Paid	In Process for PMT	Total Expenditures	% Committed Spent	Remaining Against Committed	% Budget Spent	Remaining Against Budget
B - Planning															
5800-003- Advertising	733	-	733	733	-	733	100.0%	0	-	733	733	100.0%	-	100.0%	0
6200-003- Architect/Engineering Fees	5,259	-	5,259	5,259	-	5,259	100.0%	0	-	5,259	5,259	100.0%	-	100.0%	0
C-Construction	5,983	-	5,983	5,983	-	5,983	100.0%	0	-	5,983	5,983	100.0%	-	100.0%	0
6200-003- Urban Construction Contractor	28,686	-	28,686	28,686	-	28,686	100.0%	0	-	28,686	28,686	100.0%	-	100.0%	0
6200-003- Urban Construction Unassigned	28,686	-	28,686	28,686	-	28,686	100.0%	0	-	28,686	28,686	100.0%	-	100.0%	0
E - Inspection	3,151	-	3,151	3,200	(49)	3,151	100.0%	(49)	-	3,151	3,151	100.0%	-	100.0%	(49)
6200-000- Furniture and Equipment (Above \$5,000)	43,417	-	43,417	43,417	-	43,417	100.0%	0	-	43,417	43,417	100.0%	-	100.0%	0
F - Furniture & Equipment	43,417	-	43,417	43,417	-	43,417	100.0%	0	-	43,417	43,417	100.0%	-	100.0%	0
G - Project Contingency	5,389	(6,389)	-	43,417	-	43,417	100.0%	0	-	43,417	43,417	100.0%	-	100.0%	0
6899-000- Project Contingencies	5,389	(6,389)	-	43,417	-	43,417	100.0%	0	-	43,417	43,417	100.0%	-	100.0%	0
Totals	87,626	(6,389)	81,237	81,286	(49)	81,237	100.0%	0	-	81,237	81,237	100.0%	-	100.0%	0

Consolidated Contract Summary

Contract Status Summaries by Project

Account Ability

School Name - Project Name	Contract Name	Contract Date	C	W	M	Object Code	Initial AMT	Changes	Current Contract	Expenditures &	Remaining Balance	Pending Changes
Grand Total							56,234,060	689,064	56,923,124	55,043,373	1,879,751	-
Program - Management Total							90,000	-	90,000	90,000	668,477	-
Skyline - New School/Recon Total							44,590,149	276,026	44,866,175	44,197,697	1,207,274	-
Solana Vista - New School/Recon Total							1,557,576	-	1,557,576	350,302	-	-
Solana Vista - Shade Structure Total							59,975	-	59,975	59,975	-	-
Solana Highlands - Modernization Total							8,492,387	(44,899)	8,447,487	8,447,487	-	-
Solana Santa Fe School - Shade Structure Total							81,286	(49)	81,237	81,237	-	-
Solana Santa Fe School - Shade The San Diego Union		02/28/17	B			5800-003	733	-	733	733	-	-
Solana Santa Fe School - Shade Alpha Studio Design		09/08/18	B			6200-003	5,250	-	5,250	5,250	-	-
Solana Santa Fe School - Shade Zazueta Contracting		04/21/17	C			6200-005	28,686	-	28,686	28,686	-	-
Solana Santa Fe School - Shade Alliana Engineering		06/30/17	E			6200-050	3,200	(49)	3,151	3,151	-	-
Solana Santa Fe School - Shade Dave Bang		03/31/17	F			6400-000	43,417	-	43,417	43,417	-	-
Solana Pacific School - New Solar Canopy Total							949,611	53,442	1,003,054	1,003,054	-	-
Earl Warren - Interim Housing Campus Modernization Total							413,077	404,544	817,621	817,621	-	-

Solana Pacific School - New Solar Canopy

Project Budget Aging Report

Working Budget (Working Budget)

Working Budget (Working Budget)		Project Aging			
Code	Category - Item	Budget	Actual FY 16-17	Actual FY 17-18	FY 18-19
Funding Sources					
State	State	0	0	0	0
Local	Local	1,003,054	139,206	863,848	0
21-39	Building Fund	1,003,054	139,206	863,848	0
		1,003,054	139,206	863,848	0
		0	0	0	0
TOTAL FUNDING		1,003,054	139,206	863,848	0
Expenditures					
A	Site Costs	0	0	0	0
B	Planning Costs	86,466	85,789	677	0
6200-003	Architect / Engineering Fees	85,789	85,789	0	0
		85,789	85,789	0	0
		0	0	0	0
6200-004	DSA Fees	677	0	677	0
		677	0	677	0
		0	0	0	0
C	Construction Costs	892,233	43,717	848,516	0
6200-005	Main Construction Contractor	892,233	43,717	848,516	0
		892,233	43,717	848,516	0
		0	0	0	0
D	Construction Testing Costs	16,807	9,700	7,107	0
6200-010	Construction Tests	16,807	9,700	7,107	0
		16,807	9,700	7,107	0
		0	0	0	0
E	Construction Inspection Costs	7,548	0	7,548	0
6200-050	Construction Inspections	7,548	0	7,548	0
		7,548	0	7,548	0
		0	0	0	0
F	Furniture & Equipment Costs	0	0	0	0
G	Project Contingency	0	0	0	0
TOTAL EXPENDITURES		1,003,054	139,206	863,848	0
ENDING BALANCE		0	0	0	0

	Budget	
Site Cost	0	0%
Soft Cost	110,821	11%
Hard Cost	892,233	89%
Contingency	0	0%
=====		
Total Cost	1,003,054	100%
89% Hard Cost (w/o Site)		
No Contingency		

BUDGET NOTES



Budget Group/Object Code	Budget			Commitments				Expenditures							
	Initial Budget	Approved Budget Changes	Total Budget	Initial AMT	Change AMT	Total Commitments	% Budget Committed	Remaining Against Budget	PAID	In Process by PAID	Total Expenditures	% Committed Spent	Remaining Against Committed	% Budget Spent	Remaining Against Budget
B - Planning															
6200-003 - Architect/ Engineering Fees	85,789	-	85,789	85,789	-	85,789	100.0%	-	-	85,789	100.0%	-	100.0%	-	
6200-004 - DSA Fees	677	-	677	677	-	677	100.0%	(0)	-	677	100.0%	-	100.0%	(0)	
	86,466		86,466	86,466		86,466	100.0%	(0)		86,466	100.0%		100.0%	(0)	
C - Construction															
6200-005 - Main Construction Contractor	843,332	48,901	892,233	843,332	48,901	892,233	100.0%	-	-	892,233	100.0%	-	100.0%	-	
D - Testing															
6200-010 - Construction Tests	16,807	-	16,807	16,807	-	16,807	100.0%	1	-	16,807	100.0%	-	100.0%	1	
E - Inspection															
6200-050 - Construction Inspections	3,007	4,541	7,548	3,007	4,541	7,548	100.0%	(0)	-	7,548	100.0%	-	100.0%	(0)	
G - Project Contingency															
6999-000 - Project Contingencies	76,576	(76,576)	-	76,576	-	-	100.0%	(0)	-	-	100.0%	-	100.0%	(0)	
Totals	1,026,168	(23,134)	1,003,034	949,617	53,442	1,003,054	100.0%	0		1,003,054	100.0%		100.0%	0	

Consolidated Contract Summary

Contract Status Summaries by Project

Account Ability

School Name - Project Name	Contract Name	Contract Date	C	W	M	Object Code	Initial AMT	Changes	Current Contract	Expenditures &	Remaining Balance	Pending Changes
Grand Total							562,234,060	689,064	568,923,124	556,643,373	1,874,751	-
Program - Management Total							90,000	-	90,000	90,000	-	-
Skyline - New School/Recon Total							44,590,149	276,026	44,866,175	44,197,697	668,477	-
Solana Vista - New School/Recon Total							1,557,576	-	1,557,576	350,302	1,207,274	-
Solana Vista - Shade Structure Total							59,975	-	59,975	59,975	-	-
Solana Highlands - Modernization Total							8,492,387	(44,899)	8,447,487	8,447,487	-	-
Solana Santa Fe School - Shade Structure Total							81,286	(49)	81,237	81,237	-	-
Solana Pacific School - New Solar Canopy Total							949,611	53,442	1,003,054	1,003,054	-	-
Solana Pacific School - New Solar Canopy Design							85,789	-	85,789	85,789	-	-
Solana Pacific School - New Solar Canopy							677	-	677	677	-	-
Solana Pacific School - New Solar DCS							843,332	48,901	892,233	892,233	-	-
Solana Pacific School - New Solar Opera							9,700	-	9,700	9,700	-	-
Solana Pacific School - New Solar Ninyo & Moore							7,107	-	7,107	7,107	-	-
Solana Pacific School - New Solar SCSIT, Inc							3,007	4,541	7,548	7,548	-	-
Solana Pacific School - New Solar Alliance Engineering							413,077	404,544	817,621	817,621	-	-
Solana Pacific School - New Solar DSA Inspections							-	-	-	-	-	-
Earl Warren - Interim Housing Campus Modernization Total							413,077	404,544	817,621	817,621	-	-

Solana Highlands - Modernization

Project Budget Aging Report

Working Budget (Working Budget)

Project Aging

Working Budget (Working Budget)		Budget	Project Aging			
Code	Category - Item		Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19
Funding Sources						
State	State	0	0	0	0	0
Local	Local	8,447,488	60,006	1,401,714	6,983,258	2,510
21-39	Building Fund	8,447,488	60,006	1,401,714	6,983,258	2,510
		8,447,488	60,006	1,401,714	6,983,258	2,510
		0	0	0	0	0
TOTAL FUNDING		8,447,488	60,006	1,401,714	6,983,258	2,510
Expenditures						
A	Site Costs	45,226	0	0	45,226	0
6200-002	Relocation Expenses	37,051	0	0	37,051	0
		37,051	0	0	37,051	0
		0	0	0	0	0
6200-203	Other Costs - Site	8,175	0	0	8,175	0
		8,175	0	0	8,175	0
		0	0	0	0	0
B	Planning Costs	739,303	60,006	489,398	187,389	2,510
6200-003	Architect / Engineering Fees	627,500	55,800	418,428	150,762	2,510
		627,500	55,800	418,428	150,762	2,510
		0	0	0	0	0
6200-004	DSA Fees	75,675	0	61,950	13,725	0
		75,675	0	61,950	13,725	0
		0	0	0	0	0
6200-012	Consultant	32,348	4,206	9,020	19,122	0
		32,348	4,206	9,020	19,122	0
		0	0	0	0	0
6200-204	CDE Fees	3,780	0	0	3,780	0
		3,780	0	0	3,780	0
		0	0	0	0	0
C	Construction Costs	7,429,452	0	884,193	6,545,259	0
6200-005	Main Construction Contractor	7,203,824	0	669,555	6,534,269	0
		7,203,824	0	669,555	6,534,269	0
		0	0	0	0	0
6200-208	Demolition	3,300	0	0	3,300	0
		3,300	0	0	3,300	0
		0	0	0	0	0
6200-210	Other Costs - Construction	222,328	0	214,638	7,690	0
		222,328	0	214,638	7,690	0
		0	0	0	0	0
D	Construction Testing Costs	39,953	0	640	39,313	0
6200-010	Construction Tests	39,953	0	640	39,313	0
		39,953	0	640	39,313	0
		0	0	0	0	0
E	Construction Inspection Costs	80,383	0	11,616	68,767	0
6200-050	Construction Inspections	80,383	0	11,616	68,767	0
		80,383	0	11,616	68,767	0
		0	0	0	0	0
F	Furniture & Equipment Costs	113,171	0	15,867	97,304	0
4300-000	Materials and Supplies	265	0	18	247	0
		265	0	18	247	0
		0	0	0	0	0
4400-000	Furniture and Equipment (\$500 - \$5,000)	10,713	0	2,826	7,887	0
		10,713	0	2,826	7,887	0
		0	0	0	0	0
6400-000	Furniture and Equipment (Above \$5,000)	102,193	0	13,023	89,170	0
		102,193	0	13,023	89,170	0
		0	0	0	0	0
G	Project Contingency	0	0	0	0	0
TOTAL EXPENDITURES		8,447,488	60,006	1,401,714	6,983,258	2,510
ENDING BALANCE		0	0	0	0	0

Budget		
Site Cost	45,226	1%
Soft Cost	859,639	10%
Hard Cost	7,542,623	89%
Contingency	0	0%
=====		
Total Cost	8,447,488	100%
90% Hard Cost (w/o Site)		
No Contingency		

BUDGET NOTES



Budget Group/Object Code	Budget			Commitments				Expenditures							
	Initial Budget	Approved Budget Changes	Total Budget	Initial AMT	Change AMT	Total Commitments	% Budget Committed	Remaining Against Budget	PAID	In Process by PAID	Total Expenditures	% Committed Spent	Remaining Against Committed	% Budget Spent	Remaining Against Budget
A - Site															
6200-002 - Relocation Expenses	38,315	(1,264)	37,051	38,315	(1,264)	37,051	100.0%	(0)	-	37,051	37,051	100.0%	-	100.0%	(0)
6200-203 - Other Costs - Site	8,175	-	8,175	8,175	-	8,175	100.0%	(0)	-	8,175	8,175	100.0%	-	100.0%	(0)
Totals	46,490	(1,264)	45,226	46,490	(1,264)	45,226	100.0%	(0)	-	45,226	45,226	100.0%	-	100.0%	(0)
B - Planning															
6200-003 - Architect/Engineering Fees	627,500	-	627,500	627,500	(1)	627,500	100.0%	(0)	-	627,500	627,500	100.0%	-	100.0%	(0)
6200-004 - OSA Fees	75,675	(1,312)	75,675	75,675	(1,312)	75,675	100.0%	(0)	61,950	13,725	75,675	100.0%	-	100.0%	(0)
6200-012 - Consultant	33,660	-	33,660	33,660	(1,313)	32,348	100.0%	1	-	32,348	32,348	100.0%	-	100.0%	1
6200-204 - OIE Fees	3,780	-	3,780	3,780	-	3,780	100.0%	0	-	3,780	3,780	100.0%	-	100.0%	0
Totals	740,615	(1,312)	739,303	740,615	(1,313)	739,303	100.0%	0	61,950	677,353	739,303	100.0%	-	100.0%	0
C - Construction															
6200-005 - Main Construction Contractor	7,168,206	36,618	7,203,824	6,861,307	342,518	7,203,824	100.0%	(0)	-	7,203,824	7,203,824	100.0%	-	100.0%	(0)
6200-208 - Demolition	230,000	(7,672)	222,328	222,328	-	222,328	100.0%	(0)	-	222,328	222,328	100.0%	-	100.0%	(0)
Totals	7,398,206	31,246	7,429,452	7,083,635	342,518	7,426,162	100.0%	(0)	-	7,426,162	7,429,452	100.0%	-	100.0%	(0)
D - Testing															
6200-010 - Construction Tests	40,000	(48)	39,953	39,972	(20)	39,953	100.0%	-	-	39,953	39,953	100.0%	-	100.0%	-
Totals	40,000	(48)	39,953	39,972	(20)	39,953	100.0%	-	-	39,953	39,953	100.0%	-	100.0%	-
E - Inspection															
6200-050 - Construction Inspections	107,102	(26,719)	80,383	107,102	(26,719)	80,383	100.0%	0	-	80,383	80,383	100.0%	-	100.0%	0
Totals	107,102	(26,719)	80,383	107,102	(26,719)	80,383	100.0%	0	-	80,383	80,383	100.0%	-	100.0%	0
F - Furniture & Equipment															
4300-000 - Materials and Supplies	218	47	265	265	-	265	99.8%	1	-	265	265	100.0%	-	99.8%	1
4400-000 - Furniture and Equipment (\$500 - \$5,000)	10,805	(92)	10,713	10,805	(92)	10,713	100.0%	0	-	10,713	10,713	100.0%	-	100.0%	0
6100-000 - Furniture and Equipment (Above \$5,000)	103,000	(807)	102,193	102,288	(94)	102,193	100.0%	(0)	-	102,193	102,193	100.0%	-	100.0%	(0)
Totals	114,023	(862)	113,171	113,357	(168)	113,171	100.0%	0	61,950	113,171	113,171	100.0%	-	100.0%	0
Totals	8,446,436	1,052	8,447,488	8,134,472	313,015	8,447,487	100.0%	0	61,950	8,385,537	8,447,487	100.0%	-	100.0%	0

Consolidated Contract Summary

Contract Status Summaries by Project

Account Ability

School Name - Project Name	Contract Name	Contract Date	C	W	M	Object Code	Initial AMT	Changes	Current Contract	Expenditures &	Remaining Balance	Pending Changes
Grand Total							562,234,060	689,064	569,923,124	556,047,373	1,875,751	
Program - Management Total							90,000	-	90,000	90,000	-	
Skyline - New School/Recon Total							44,590,149	276,026	44,866,175	44,197,697	668,477	
Solana Vista - New School/Recon Total							1,557,576	-	1,557,576	350,302	1,207,274	
Solana Vista - Shade Structure Total							59,975	-	59,975	59,975	-	
Solana Highlands - Modernization Total							8,492,387	(44,899)	8,447,487	8,447,487	-	
Solana Highlands - Modernization of Bradford Signs		09/01/17	F				4300-000	200		200		
Solana Highlands - Modernization of Del Mar Blue		05/01/17	F				4300-000	17		17		
Solana Highlands - Modernization of Del Mar Blue - Shade Plan PDF		08/01/17	F				4300-000	47		47		
Solana Highlands - Modernization of Del Mar Blue - Shade Plan PDF		08/01/17	F				4300-000	-		-		
Solana Highlands - Modernization of Culver Newlin-Kitchen		02/01/18	F				4400-000	1,277		1,277		
Solana Highlands - Modernization of Culver Newlin-Kitchen		02/01/18	F				4400-000	(92)		(92)		
Solana Highlands - Modernization of Culver Newlin-SH Lounge		07/01/17	F				4400-000	4,392		4,392		
Solana Highlands - Modernization of Culver Newlin-SH Lounge		07/01/17	F				4400-000	2,826		2,826		
Solana Highlands - Modernization of Dave Bang-Round Lunch Tables		09/27/17	F				4400-000	1,802		1,802		
Solana Highlands - Modernization of Diversified Window		09/27/17	F				4400-000	-		-		
Solana Highlands - Modernization of Lockers.com		09/01/17	F				4400-000	507		507		
Solana Highlands - Modernization of Elite Relocation Ser		04/21/17	A				6200-002	38,315		37,051		
Solana Highlands - Modernization of Elite Relocation Ser		04/21/17	A				6200-002	(1,264)		(1,264)		
Solana Highlands - Modernization of Alpha Studio Design		11/12/15	B				6200-003	627,500		627,500		
Solana Highlands - Modernization of DGS		05/01/18	B				6200-004	1,596		1,596		
Solana Highlands - Modernization of DGS		05/01/18	B				6200-004	11,710		11,710		
Solana Highlands - Modernization of DGS 3-C/R Further Fees		10/01/16	B				6200-004	54,450		54,450		
Solana Highlands - Modernization of DGS-Filing Fees		12/01/17	B				6200-004	419		419		
Solana Highlands - Modernization of DGS- Shade Further Fees		12/01/16	B				6200-004	7,500		7,500		
Solana Highlands - Modernization of DGS-Solar Submittal		07/01/15	C				6200-005	7,158,290		7,142,893		
Solana Highlands - Modernization of McCarthy Building Co		05/01/17	C				6200-005	51,015		51,015		
Solana Highlands - Modernization of Oeterra		03/01/18	C				6200-005	9,916		9,916		
Solana Highlands - Modernization of Seaside Specialty Co		04/04/17	D				6200-010	39,972		39,953		
Solana Highlands - Modernization of Ninyo & Moore		02/12/16	B				6200-012	33,660	(20)	32,348		
Solana Highlands - Modernization of CIS		04/04/17	E				6200-050	103,712	(1,313)	98,963		
Solana Highlands - Modernization of Randall Lamb		07/01/17	E				6200-050	78,056	(25,656)	52,400		
Solana Highlands - Modernization of ESI		07/01/17	E				6200-050	890		890		
Solana Highlands - Modernization of MTC		05/01/17	E				6200-050	2,500	(1,063)	1,437		
Solana Highlands - Modernization of JMD Landscape, Inc.		07/01/17	A				6200-203	1,160		1,160		
Solana Highlands - Modernization of Republic Services		09/01/17	A				6200-203	332		332		
Solana Highlands - Modernization of SD G&E		09/01/17	A				6200-203	6,683		6,683		
Solana Highlands - Modernization of CDE		09/01/17	B				6200-204	3,780		3,780		
Solana Highlands - Modernization of Casper Company		11/20/17	C				6200-208	3,300		3,300		
Solana Highlands - Modernization of A&S Flooring		05/01/17	C				6200-210	4,433		4,433		
Solana Highlands - Modernization of Fobio Flooring		07/01/17	C				6200-210	7,690		7,690		
Solana Highlands - Modernization of Fobio Flooring-Mat, Release		05/01/17	C				6200-210	324		324		
Solana Highlands - Modernization of KYA Services, LLC		05/01/17	C				6200-210	209,881		209,881		
Solana Highlands - Modernization of Culver Newlin		07/01/17	F				6400-000	9,277		9,277		
Solana Highlands - Modernization of Culver Newlin-Principal's Cont		07/01/17	F				6400-000	7,040		7,040		
Solana Highlands - Modernization of Dave Bang		05/01/17	F				6400-000	13,023		13,023		
Solana Highlands - Modernization of Dave Bang-SH Shade		07/01/17	F				6400-000	43,417	(94)	43,417		
Solana Highlands - Modernization of Zasueta Contracting		07/01/17	F				6400-000	29,436		29,436		
Solana Santa Fe School - Shade Structure Total							81,286	(49)	81,237	81,237	-	
Solana Pacific School - New Solar Canopy Total							949,611	53,442	1,003,054	1,003,054	-	
Earl Warren - Interim Housing Campus Modernization Total							413,077	404,544	817,621	817,621	-	

Earl Warren - Interim Housing Campus Modernization

Project Budget Aging Report

Working Budget (Working Budget)

Working Budget (Working Budget)		Budget	Project Aging		
Code	Category - Item		Actual FY 16-17	Actual FY 17-18	Actual FY 18-19
Funding Sources					
State	State	0	0	0	0
Local	Local	817,621	68,831	330,421	418,369
21-39	Building Fund	817,621	68,831	330,421	418,369
		817,621	68,831	330,421	418,369
		0	0	0	0
TOTAL FUNDING		817,621	68,831	330,421	418,369
Expenditures					
A	Site Costs	7,691	500	7,191	0
6200-203	Other Costs - Site	7,691	500	7,191	0
		7,691	500	7,191	0
		0	0	0	0
B	Planning Costs	79,152	68,331	10,821	0
6200-003	Architect / Engineering Fees	75,542	67,181	8,361	0
		75,542	67,181	8,361	0
		0	0	0	0
6200-004	DSA Fees	3,610	1,150	2,460	0
		3,610	1,150	2,460	0
		0	0	0	0
C	Construction Costs	728,770	0	310,401	418,369
6200-209	Interim Housing	728,770	0	310,401	418,369
		728,770	0	310,401	418,369
		0	0	0	0
D	Construction Testing Costs	0	0	0	0
E	Construction Inspection Costs	0	0	0	0
F	Furniture & Equipment Costs	2,008	0	2,008	0
4400-000	Furniture and Equipment (\$500 - \$5,000)	2,008	0	2,008	0
		2,008	0	2,008	0
		0	0	0	0
G	Project Contingency	0	0	0	0
TOTAL EXPENDITURES		817,621	68,831	330,421	418,369
ENDING BALANCE		0	0	0	0

	Budget	
Site Cost	7,691	1%
Soft Cost	79,152	10%
Hard Cost	730,778	89%
Contingency	0	0%
=====		
Total Cost	817,621	100%
90% Hard Cost (w/o Site)		
No Contingency		

BUDGET NOTES



Envi Warren - Intern Housing Campus Modernization

Budget Group/Object Code	Budget			Commitments			Expenditures								
	Initial Budget	Approved Budget Changes	Total Budget	Initial AMT	Change AMT	Total Commitments	% Budget Committed	Remaining Against Budget	Paid	In Process by PMT	Total Expenditures	% Committed Spent	Remaining Against Committed	% Budget Spent	Remaining Against Budget
A - Site															
6200-203 - Other Costs - Site	12,191	(4,500)	7,691	12,191	(4,500)	7,691	100.0%	-	500	7,191	7,691	100.0%	-	100.0%	-
B - Planning															
6200-003 - Architect/Engineering Fees	79,125	(3,583)	75,542	79,125	(3,583)	75,542	100.0%	(0)	-	75,542	75,542	100.0%	-	100.0%	(0)
6200-004 - OSA Fees	3,610	-	3,610	3,610	-	3,610	100.0%	0	3,610	-	3,610	100.0%	-	100.0%	0
6200-204 - CDE Fees	793	(793)	-	-	-	-	-	-	-	-	-	-	-	-	-
C - Construction															
6200-503 - Main Construction Contractor	100,000	(100,000)	-	316,432	(412,632)	728,770	100.0%	0	-	728,770	728,770	100.0%	-	100.0%	0
6200-503 - Construction Inspections	600,000	198,170	798,170	600,000	198,170	798,170	100.0%	0	-	798,170	798,170	100.0%	-	100.0%	0
D - Testing															
6200-010 - Construction Tests	1,000	(1,000)	-	316,137	(412,632)	728,770	100.0%	0	-	728,770	728,770	100.0%	-	100.0%	0
E - Inspection															
6200-550 - Construction Inspections	1,000	(1,000)	-	316,137	(412,632)	728,770	100.0%	0	-	728,770	728,770	100.0%	-	100.0%	0
F - Furniture & Equipment															
4400-000 - Furniture and Equipment (\$500 - \$5,000)	2,014	(6)	2,008	2,014	(6)	2,008	100.0%	(0)	2,008	-	2,008	100.0%	-	100.0%	(0)
G - Project Contingency															
6999-000 - Project Contingencies	2,014	(6)	2,008	2,014	(6)	2,008	100.0%	(0)	2,008	-	2,008	100.0%	-	100.0%	(0)
Totals	800,000	(17,621)	817,621	413,077	(404,544)	817,621	100.0%	(0)	6,118	811,503	817,621	100.0%	-	100.0%	(0)

Consolidated Contract Summary

Contract Status Summaries by Project

Account Ability

School Name - Project Name	Contract Name	Contract Date	C	W	M	Object Code	Initial AMT	Changes	Current Contract	Expenditures &	Remaining Balance	Pending Changes
Grand Total							562,234,060	689,064	569,923,124	556,643,373	1,875,751	-
Program - Management Total							90,000	-	90,000	90,000	-	-
Skyline - New School/Recon Total							44,590,149	276,026	44,866,175	44,197,697	668,477	-
Solana Vista - New School/Recon Total							1,557,576	-	1,557,576	350,302	1,207,274	-
Solana Vista - Shade Structure Total							59,975	-	59,975	59,975	-	-
Solana Highlands - Modernization Total							8,492,387	(44,899)	8,447,487	8,447,487	-	-
Solana Santa Fe School - Shade Structure Total							81,286	(49)	81,237	81,237	-	-
Solana Pacific School - New Solar Canopy Total							949,611	53,442	1,003,054	1,003,054	-	-
Earl Warren - Interim Housing Campus Modernization Total							413,077	404,544	817,621	817,621	-	-
Earl Warren - Interim Housing Cal E-Z Up					F	4400-000	2,014	(6)	2,008	2,008	-	-
Earl Warren - Interim Housing Cal Lionakis					B	6200-003	79,125	(3,583)	75,542	75,542	-	-
Earl Warren - Interim Housing Cal DCS					B	6200-004	2,460	-	2,460	2,460	-	-
Earl Warren - Interim Housing Cal DCS-Interim Campus Plan Revise					B	6200-004	1,150	-	1,150	1,150	-	-
Earl Warren - Interim Housing Cal JMD Landscape, Inc.					A	6200-203	7,191	-	7,191	7,191	-	-
Earl Warren - Interim Housing Cal Laura Romano					A	6200-203	5,000	(4,500)	500	500	-	-
Earl Warren - Interim Housing Cal SDUSD					C	6200-209	316,137	412,633	728,770	728,770	-	-