

# Measure L & U Citizens' Bond Oversight Committee Meeting

## COMMITTEE MEMBER PACKET

March 9, 2023

6:30 pm - 7:30 pm

#### **LOCATION:**

Berryessa Union School District Office - Boardroom 1376 Piedmont Road, San Jose, CA 95132

#### **Berryessa Union School District**

## Citizens Oversight Committee Meeting (CBOC) Measure L - 2014 and Measure U - 2020

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### March 9, 2023, Thursday, 6:30 PM - 7:30 PM

Location: **District Office,** 1376 Piedmont Road, San Jose, CA 95132

## Agenda

1-	Call to order  a. Roll call  Frank Cancilla - Chair  Susan Fowle — Vice Chair  Marty Michaels  Adrienne O'Leary  Paul Guth  Sandy Nguyen	Frank
	b. Adoption of agenda	All
	c. Approval of December 7, 2022 meeting minute	All
2-	Public comments	
3-	Reports	
	a. Measure L and U external audit report	N &N
	b. Measure L and U CBOC annual report	Frank
	c. Measure L project update	Tony
	d. Financial report - Measure L	Tony
	e. Measure U project update	Tony
	f. Financial report - Measure U	Tony
4-	Old business	
	a. N/A	Frank
5-	New Business	
	a. Measure U Bond IP Project List Update	Tony

## **Berryessa Union School District**

# Citizens Oversight Committee Meeting (CBOC) Measure L - 2014 and Measure U - 2020

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b. Next Meeting Frank

6- Adjournment Frank

#### Berryessa Union School District 1376 Piedmont Road San Jose, CA 95132

Measure L Citizen's Oversight Committee Meeting Measure U Citizen's Oversight Committee Meeting Location: Berryessa Union School District Boardroom December 7, 2022 6:30 pm.– 7:30 pm.

#### **REGULAR MEETING MINUTES**

Members Present: Susan Fowle, Vice Chair

Adrienne O'Leary Marty Michaels Paul Guth Sandy Nguyen

District Staff Present: Tony Kanastab, Director of Bond Facilities and

Modernization

Shamina Choudhury, Bond Budget Accountant

Public Present: None

#### a. Call to Order

#### **Minutes**

Ms. Susan Fowle called the meeting to order at 6:30 pm.

a. Roll Call -

#### Minutes

All were present except for Mr. Cancilla and Mr. Franklin.

b. Adoption of Agenda

#### **Minutes**

Motion to approve by Ms. Fowle, 2<sup>nd</sup> by Mr. Michaels. All in favor.

c. Approval of the December 7, 2022, CBOC Meeting Minutes

#### **Minutes**

Motion to approve by Ms. Fowle, 2nd by Mr. Michaels. All in favor.

#### 2. Public Comments

#### **Minutes**

There were no members of the public present

#### 3. Reports

a. Measure L Project Update

#### **Minutes**

Mr. Kanastab presented the updated report to the committee.

- Toyon Main Entry Modification Mr. Kanastab stated that before the main entry
  modification, the public could directly enter the school campus through the gate.
  Now, the gate and fence are there and are always locked. Therefore, the public cannot
  directly access the school campus. Instead, they would need to enter through the main
  office to enter the campus.
- FIS Canopy at Vinci Park Mr. Kanastab stated that the FIS canopy project at Vinci Park had been completed.
- Entry Fence at Noble Mr. Kanastab stated that the entry fence project at Noble is complete. The old fence was relocated, and the public must walk into the school office to check in at the front desk before entering the school campus.
- Project List for Remaining Funds Mr. Kanastab reviewed the project list for the remaining Measure L funds, which was presented to the Board for approval on November 9, 2022.

#### b. Measure L Financial Report

#### **Minutes**

Mr. Kanastab presented the Measure L 1st Quarter Report from 07/01/2022 – 06/30/2023, showing that as of the end of the 1st quarter, the District has spent about \$300,000. Therefore, the District has about \$1.0 million remaining.

Mr. Michaels asked if the proposed budget on pages 2 and 3 was set five years ago. Mr. Kanastab replied that the proposed budget is the original adopted budget set five years ago, and we will update the report to reflect the original budget.

In Measure L, projects were bulked together into four categories. So a school site might have ten projects, all included in one category, making it challenging to track projects. In

Measure U, each project is listed separately, so tracking each project for a school site is more manageable.

c. Measure U Program Update

#### **Minutes**

Mr. Kanastab presented the updated report to the committee.

- Demolition of Building L Piedmont Mr. Kanastab stated that the demolition of Building L is complete.
- Conduit Raceway Project Piedmont Mr. Kanastab stated that the project is complete.
- Site work for Ridder Park District Office Mr. Kanastab stated that the site work for the new District Office is complete. The scope of work was adding the sidewalk ADA compliant.
- Morrill Small Amphitheater Replacement & Concrete Replacement Mr. Kanastab stated that the project is complete. The amphitheater benches have been placed.
- Fire Alarm Replacement Morrill and Piedmont Mr. Kanastab stated that the fire alarm replacement at Piedmont would be completed by the end of 2022 and tested in early 2023. The fire alarm replacement at Morrill will be completed in the summer of 2023 because the Contractor is waiting for the fire alarm devices to be shipped.
- Library Improvements Mr. Kanastab stated that the library improvements at Cherrywood, Laneview, Ruskin, and Summerdale are graphics. The library desks for Laneview were delivered but were damaged. The District hopes to install the library desks at Laneview by April 2023.
- Piedmont Gym Mr. Kanastab stated that the DSA is reviewing the project. The Contractor is hoping to start in February 2023. Mr. Michaels asked why the gym is called modular. Mr. Kanastab responded that the Piedmont Gym is, in fact, modular. A modular building is entirely built in a factory, transported in sections to the site, and assembled. In contrast, traditional construction is built on site from the ground up. Modular buildings will go up faster than conventional construction.
- Electrical Repairs at Ridder Park District Office Mr. Kanastab stated that the project is complete.
- Fire Alarm Repairs at Ridder Park District Office Mr. Kanastab stated that the project is complete.

- Mechanical Demolition at Ridder Park District Office Mr. Kanastab stated that the project is complete.
- New District Office Project Bid Mr. Kanastab stated that the bids for the new District Office were received for the general, mechanical, and electrical package and will be on the December 14, 2022, Board Meeting for approval. Mr. Michaels asked when the move-in date would be. Mr. Kanastab replied that the District hopes to move in around late March or early April.
- Site Work at Piedmont Gym Mr. Kanastab stated that the bids for the gym project were held the day before, and the site work will start in January 2023.
- Northwood Roofing Replacement Mr. Kanastab stated the project is currently out to bid, and bids will be received on December 21, 2022
- Exterior Door Replacement at Morrill Mr. Kanastab stated the project is currently out to bid, and bids will be received on December 15, 2022
- Public Address and Security Upgrade Mr. Kanastab stated the District did a walkthrough and decided on a PA system. The current PA system is about 30 years old.
- Restroom Floor Replacement/Repair Mr. Kanastab stated that the District stripped, cleaned, and resealed floors at two restrooms, and the results came back very good.
   The District is hoping to do this to all the District bathrooms. However, the District anticipates 2 or 3 restrooms needing restroom floor replacement. In the future, the Maintenance Department will strip, clean, and reseal floors every five years.
- District Office Improvement at Piedmont Mr. Kanastab stated that DSA is reviewing the drawings. Mr. Michaels asked if there were any potential tenants for the Piedmont office. Mr. Kanastab noted that there is currently an interested party.
- Repair Existing Playgrounds Mr. Kanastab stated that the quotes from the vendors for repairing existing playgrounds are costly, and the District is considering buying the playground parts and having the Maintenance department fix them.
- Marquee Replacement Mr. Kanastab stated that the District would replace the marquee at Morrill and Sierramont.
- Fire Alarm Replacement The plans for Brooktree, Majestic Way, Noble, and Summerdale will be submitted to DSA at the end of the month. The District will receive bids in February and complete all four schools by Christmas 2023.
- d. Measure U Financial Report

#### Minutes

Mr. Kanastab presented the Measure U 1st Quarter Report from 07/01/2022 – 06/30/2023, showing that as of the end of the 1st quarter, the District has spent about \$900,000. Therefore, the District has approximately \$92 million to spend. Mr. Michaels asked that the schedule for Measure U Bond projects be moved from 8 years to 5 years, has the District updated the Measure U Program Schedule? Mr. Kanastab replied that the Bond Department has not gone to the Board yet about the five-year project plan. The Bond Department will present the five-year program at a future board meeting. Mr. Kanastab stated that the District must spend 85% of tax-exempt bonds (\$40.6M) in 3 years. The federally taxable bonds (\$17.4M) do not have a spending deadline.

#### 4. Old Business.

a. N/A

#### 5. New Business

a. Measure L Bond Program Project List for Remaining Funds

#### **Minutes**

Mr. Kanastab presented the Measure L Project List for Remaining Funds.

- The District plans to pay off approximately \$47,000 to the Energy Conservation Assistance Loan.
- Reconfiguring the entry fence at Toyon for approximately \$62,000.
- Installing additional security cameras at school sites, MOT, and both District Offices for approximately \$79,000.
- Add lighting at Toyon Library for approximately \$8,000.
- Gate replacement at Sierramont for \$10,000.
- Add vape sensors at all Middle School restrooms and cameras facing the outside of the restroom. The sensors will alert the principal when a student vapes in the restroom. The cameras in front of the restroom help to identify the students in the restroom at the time. So far, the vape sensors have gone off five times, and the District caught the students four times.
- The installation of the marquees at Morrill and Sierramont will be moved from Measure U to Measure L.

#### b. Future committee meeting dates

#### **Minutes**

Ms. Fowle stated that the next meeting date is scheduled for March 9, 2023, and the location will be determined.

#### 6. Adjournment

#### Minutes

Motion to adjourn by Ms. Fowle at 7:16 pm, 2nd by Mr. Michaels.

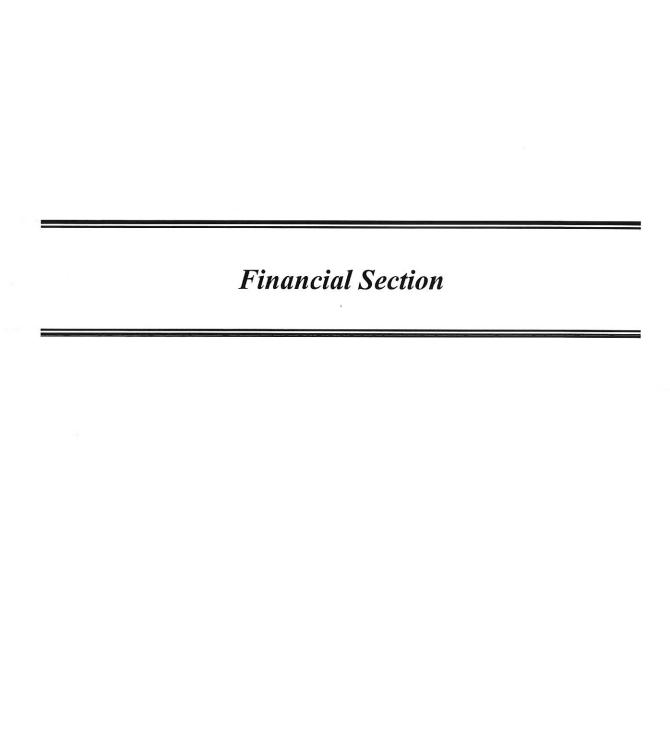
For the Fiscal Year Ended June 30, 2022



For the Fiscal Year Ended June 30, 2022 Table of Contents

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Introduction and Citizens' Oversight Committee Member Listing June 30, 2022

Berryessa Union School District (the District) consists of three middle schools and ten elementary schools supported by a District Office and an operations center. The District serves over 6,300 students.

On November 4, 2014, the voters of the Berryessa Union School District approved by more than 55% Measure "L", authorizing the issuance and sale of \$77 million of general obligation bonds. The bonds were authorized to repair, upgrade, acquire, construct, and equip certain District property and facilities and to pay costs of issuance of the bonds.

On March 3, 2020, the voters of the District approved Measure U by more than a 55% vote, authorizing the District to issue up to \$98 million of general obligation bonds. The bonds are being issued to repair/update local elementary/middle schools, including science, arts and math classrooms/labs for 21st-century learning; make essential safety and security improvements; replace aging fire alarms; and repair, construct, or acquire classrooms and equipment.

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.

Upon passage of Proposition 39, an accompanying piece of legislation, AB1908 (Chapter 44, Statutes of 2000), was also enacted, which amended the Education Code to establish additional procedures which must be followed if a District seeks approval of a bond Proposition pursuant to the 55% majority authorized in Proposition 39 including formation, composition and purpose of the Citizens' Bond Oversight Committee, and authorization for injunctive relief against the improper expenditure of bond revenues.

The Citizens' Bond Oversight Committee was comprised of the following members as of June 30, 2022.

Name	Title	Representation	
Frank Cancilla	Chair	Business Representative	
Susan Fowle	Vice-Chair	At-Large Community Member	
Martin Michaels	Member	Senior Citizen Group Representative	
Adrienne O'Leary	Member	Parent/ Guardian of Child in District	
Paul Guth	Member	Parent/ Guardian of Child in District	
Sandy Nguyen	Member	Parent/ Guardian of Child in District	
Vacant	Member	Parent & PTA Active Member	
Vacant	Member	Taxpayer Organization Member	



#### INDEPENDENT AUDITORS' REPORT

The Board of Trustees and the Citizens' Bond Oversight Committee Berryessa Union School District San Jose, California

#### Report on the Audit of the Financial Statements

#### Opinion

We have audited the accompanying financial statements of the Measures "L" and "U" General Obligation Bond Building Fund of Berryessa Union School District, as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measures "L" and "U" General Obligation Bond Building Fund of Berryessa Union School District, as of June 30, 2022, and the changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the 2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, Appendix A. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to
  fraud or error, and design and perform audit procedures responsive to those risks. Such procedures
  include examining, on a test basis, evidence regarding the amounts and disclosures in the financial
  statements.
- obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **Emphasis of Matter**

As discussed in Note 1, the financial statements present only the Measures "L" and "U" General Obligation Bond Building Fund and do not purport to, and do not, present fairly the financial position of the Berryessa Union School District, as of June 30, 2022, the changes in its financial position, or, where applicable, its cash flows 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 November 17, 2022 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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.

Murrieta, California November 17, 2022

Vigor + Vigor, PC

Balance Sheet June 30, 2022

	Measu	res "L" and "U"
ASSETS		
Deposits and investments	\$	35,755,275
Accounts receivable	3	124,509
Total Assets	\$	35,879,784
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$	69,769
Due to other funds	-	1,599
Total Liabilities		71,368
Fund Balance		
Restricted for capital projects	_	35,808,416
Total Liabilities and Fund Balance	\$	35,879,784

Statement of Revenues, Expenditures, and Changes in Fund Balance For the Fiscal Year Ended June 30, 2022

	Measur	es "L" and "U"
REVENUES		
Interest earnings	\$	323,495
Adjustments to fair value		(1,082,247)
Total Revenues		(758,752)
EXPENDITURES		
Current:		
Plant Services:		
Classified salaries		87,132
Benefits		28,896
Materials and supplies		2,095,297
Services and other operating expenditures		234,030
Capital Outlay		4,006,111
Debt Service:		, ,
Principal - Energy Conservation Assistance Loan		47,119
Total Expenditures		6,498,585
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	-	(7,257,337)
OTHER FINANCING SOURCES (USES)		
Other financing sources	()	15,331
Total Other Financing Sources (Uses)	Ю	15,331
Net Change in Fund Balance	P	(7,242,006)
Fund Balance, July 1, 2021, as originally stated		42,875,307
Adjustment for restatement (Note 9)	2	175,115
Fund Balance, July 1, 2021, as restated	9	43,050,422
Fund Balance, June 30, 2022	\$	35,808,416

Notes to Financial Statements June 30, 2022

#### NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

#### A. Reporting Entity

On November 4, 2014, the District voters authorized \$77 million in General Obligation Bonds (Measure "L") for the purpose of financing the modernization and construction of school facilities within the District. The measure required a minimum 55% vote for passage. On March 3, 2020, the voters of the District approved Measure "U" by more than a 55% vote, authorizing the District to issue up to \$98 million of general obligation bonds. In response, an advisory committee to the District's Governing Board and Superintendent, the Citizens' Bond Oversight Committee, was established. The Committee's oversight goals include ensuring compliance with conditions of Measures "L" and "U".

The Bond proceeds are accounted for in the District's Building Fund (210), where they are expended for the approved projects. The statements presented are for the individual Measure "L" and "U" General Obligation Bond Building Fund and are not intended to be a complete presentation of the District's financial position or results of operations.

#### B. Basis of Accounting

The Measures "L" and "U" General Obligation Bond Building Fund is a governmental fund reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

#### C. 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.

#### 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. All encumbrances are liquidated as of June 30.

Notes to Financial Statements June 30, 2022

#### NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

#### E. Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

**Nonspendable**: Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

**Restricted**: Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.

**Committed**: The District's highest decision-making level of authority rests with the District's Board. Fund balance is reported as committed when the Board passes a resolution that places specified constraints on how resources may be used. The Board can modify or rescind a commitment of resources through passage of a new resolution.

Assigned: Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

**Unassigned**: Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

#### 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.

#### NOTE 2 - DEPOSITS AND INVESTMENTS

#### **Pooled Funds**

In accordance with Education Code Section 41001, the District maintains all of its cash from the bond proceeds in the County Treasury. The County pools and invests the cash. These pooled funds are carried at fair value. Interest earned is deposited annually to participating funds. Any investment losses are proportionately shared by all funds in the pool. Because the District's deposits are maintained in a recognized pooled investment fund under the care of a third party and the District's share of the pool does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, the County Treasurer may invest in derivative securities with the State of California. However, at June 30, 2022, the County Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles.

Notes to Financial Statements June 30, 2022

#### NOTE 2 - DEPOSITS AND INVESTMENTS (continued)

#### **Pooled Investments**

The District's investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District's investment policy limits investment purchases to investments with a term not to exceed three years. Investments purchased with maturity terms greater than three years require approval by the Board of Education. Investments purchased with maturities greater than one year require written approval by the Superintendent prior to commitment. Maturities of investments held at June 30, 2022 consist of the following:

				One Year		
	Reported	Less Than		Through	Fair Value	
	Amount	 One Year		Five Years	Measurement	Rating
Investments:			150		- · · · · · · · · · · · · · · · · · · ·	
County Pool	\$ 35,755,275	\$ 35,755,275	\$		uncategorized	N/A

#### Investments - Credit Risk

The District's investment policy limits investment choices to obligations of local, state and federal agencies, commercial paper, certificates of deposit, repurchase agreements, corporate notes, banker acceptances, and other securities allowed by State Government Code Section 53600. At June 30, 2022, all investments represented mutual funds and governmental securities which were issued, registered and held by the District's agent in the District's name.

#### Investments - Concentration of Credit Risk

The District does not place limits on the amount it may invest in any one issuer.

#### Fair Value Measurements

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, 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 in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

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, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

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 date if reasonably 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 Santa Clara 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.

Notes to Financial Statements June 30, 2022

#### NOTE 3 - ACCOUNTS RECEIVABLE

The total accounts receivable at June 30, 2022, in the amount of \$124,509 represents amounts due from the Santa Clara County Treasurer for interest earnings for the quarter ended June 30, 2022.

#### NOTE 4 –GENERAL OBLIGATION BONDS

#### **General Obligation Bonds**

The District has issued general obligation bonds under different voter-approved measures, as described below. Bonds are payable solely from *ad valorem* taxes to be levied within the District pursuant to the California Constitution and other state law. The Board of Supervisors of the County is empowered and is obligated to levy *ad valorem* taxes upon all property subject to taxation by the District, without limitation as to rate or amount (except as to certain personal property which is taxable at limited rates), for the payment of principal of and interest on the Bonds.

#### Election of 2014 - Measure "L"

On November 4, 2014, the voters of the Berryessa Union School District approved by more than 55% Measure "L", authorizing the issuance and sale of \$77 million of general obligation bonds. The bonds were authorized to repair, upgrade, acquire, construct, and equip certain District property and facilities and to pay costs of issuance of the bonds.

## Election of 2020 - Measure "U" Series A

On March 3, 2020, the voters of the District approved Measure "U" by more than a 55% vote, authorizing the District to issue up to \$98 million of general obligation bonds. On January 12, 2021 the District issued Series A, current interest bonds in the amount of \$40,000,000. The bonds are being issued to repair/update local elementary/middle schools, including science, arts and math classrooms/labs for 21st-century learning; make essential safety and security improvements; replace aging fire alarms; and repair, construct, or acquire classrooms and equipment.

The outstanding general obligation bonds of Measures "L" and "U" are as follows:

	Issue	Maturity	Interest	Original		Balance,	45				Balance,
Series	Date	Date	Rate	Issue	J	July 1, 2021	Additions	I	Deductions	Jı	ine 30, 2022
Measure L					100000			100		86-1-	
2014A	3/12/2015	8/1/2044	3.125%-5.0%	\$ 40,000,000	\$	37,650,000	\$ -	\$	45	\$	37,650,000
2014B	5/1/2017	8/1/2044	4.0%-5.0%	37,000,000		33,710,000	-		535,000		33,175,000
Measure U											
Series A	1/12/2021	8/1/2050	2.0%-5.0%	40,000,000		40,000,000	-		550,000		39,450,000
								00			
					_\$	111,360,000	\$ -	\$	1,085,000	\$	110,275,000

Notes to Financial Statements June 30, 2022

#### NOTE 4 - GENERAL OBLIGATION BONDS (continued)

The requirements to amortize outstanding general obligation bonds are as follows:

Fiscal Year	 Principal	Interest		Total
2022-2023	\$ 955,000	\$ 3,756,125	\$	4,711,125
2023-2024	890,000	3,710,000		4,600,000
2024-2025	1,085,000	3,660,625		4,745,625
2025-2026	1,300,000	3,601,000		4,901,000
2026-2027	1,610,000	3,528,250		5,138,250
2027-2032	11,520,000	16,203,650		27,723,650
2032-2037	21,515,000	13,014,169		34,529,169
2037-2042	30,625,000	8,412,288		39,037,288
2042-2047	28,625,000	2,871,762		31,496,762
2047-2051	12,150,000	532,156	0	12,682,156
Total	\$ 110,275,000	\$ 59,290,025	\$	169,565,025

#### NOTE 5 - ENERGY CONSERVATION ASSISTANCE LOAN

In May 2017 the District was approved for an Energy Conservation Assistance Act zero percent interest loan, which is considered a direct borrowing. The loan was approved for a maximum of \$911,000 to be disbursed on a reimbursement basis based on invoices submitted by the District to the Energy Resources Conservation and Development Commission. The District incurred \$848,134 of reimbursable expenses and received a disbursement for this amount on December 26, 2018. In the event of default, the Energy Commission may declare the loan immediately due and payable.

The outstanding loan amount is as follows:

	I	Balance,					E	Balance,
	Ju	ly 1, 2021	Add	ditions	De	ductions	Jun	e 30, 2022
Energy Conservation Assistance Loan	\$	753,898	\$	-	\$	47,119	\$	706,779

Future yearly payments on this loan are as follows:

Fiscal Year	I	Principal
2022-2023	\$	47,118
2023-2024		47,119
2024-2025		47,119
2025-2026		47,119
2026-2027		47,119
2027-2032		235,593
2032-2037		235,592
Total	\$	706,779

Notes to Financial Statements June 30, 2022

#### NOTE 6 - INTERFUND TRANSACTIONS

#### Balances Due To/From Other Funds

Balances due to/from other funds at June 30, 2022, consisted of the following:

Building Fund due to General Fund for expenditure reimbursements

\$ 1,599

#### NOTE 7 – COMMITMENTS AND CONTINGENCIES

#### **Construction Commitments**

At June 30, 2022, the District had commitments with respect to unfinished capital projects of approximately \$4.3 million to be paid from bond funds.

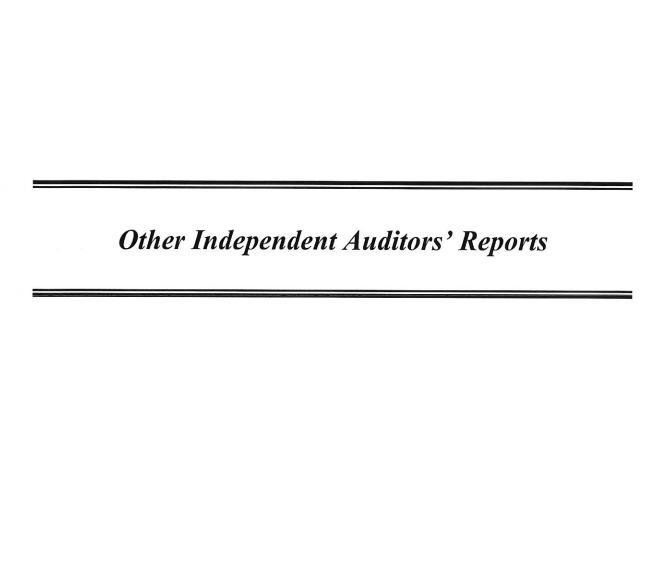
#### NOTE 8 - OVERSIGHT COMMITTEE

Education Code Section 15282(a) states that the Citizens' Oversight Committee must consist of at least seven members and must be comprised of the following members: one member shall be active in a business organization representing the business community located within the district, one member shall be active in a senior citizens' organization, one member shall be active in a bona fide taxpayers' organization, one member shall be the parent or guardian of a child enrolled in the District, and one member shall be both a parent or guardian of a child enrolled in the district and active in a parent-teacher organization, such as the Parent Teacher Association or school site council. The Citizens' Oversight Committee currently has only six members and has no one who is both a parent/guardian of a child enrolled in the District and active in a parent-teacher organization, nor does it have a taxpayer organization representative.

In addition, four of the six members have exceeded the maximum of three consecutive terms of two years each allowable for committee members. These members are continuing to serve until the District can recruit additional members.

#### NOTE 9 - ADJUSTMENT FOR RESTATEMENT

The District retroactively recognized the fair market value of cash in county, increasing the beginning fund balance on the Statement of Revenues, Expenditures, and Changes in Fund Balance at July 1, 2021 by \$175,115.





# 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

The Board of Trustees and the Citizens' Bond Oversight Committee Berryessa Union School District San Jose, 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 Measures "L" and "U" General Obligation Bond Building Fund of Berryessa Union School District as of and for the year ended June 30, 2022, and the related notes to the financial statements, and have issued our report thereon dated November 17, 2022.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Berryessa Union School District's internal control over financial reporting (internal control) as a basis for designing 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 Berryessa Union School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Berryessa Union School District'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 District'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 Berryessa Union School District'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 financial statements. 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 an instance of noncompliance or other matters that is required to be reported under Government Auditing Standards and which is described in the accompanying schedule of findings and questioned costs as Finding 2022-001.

#### 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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Murrieta, California November 17, 2022

Vigno + Vigno, PC



#### INDEPENDENT AUDITORS' REPORT ON PERFORMANCE

The Board of Trustees and the Citizens' Bond Oversight Committee Berryessa Union School District San Jose, California

We have examined the Berryessa Union School District's (the "District") compliance with the performance requirements for the Proposition 39 Measures "L" and "U" General Obligation Bond for the fiscal year ended June 30, 2022, under the applicable provisions of Section 1(b)(3)(C) of Article XIIIA of the California Constitution and Proposition 39 as they apply to the Bonds and the net proceeds thereof. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

#### **Objectives**

The objectives of the examination of compliance applicable to the District are to determine with reasonable assurance that:

- The expenditures charged to the Berryessa Union School District Building Fund (210) are documented.
- Expenditures charged to the Building Fund have been made in accordance with the bond project list approved by the voters through the approval of Measures "L" and "U".
- Any discrepancies or weaknesses in internal controls are noted and recommendations for improvement are provided.
- The District Board and the Citizens' Bond Oversight Committee are provided with a performance audit report as required under the requirements of the California Constitution and Proposition 39.

#### Scope of the Audit

The scope of our performance audit covered the fiscal period from July 1, 2021 to June 30, 2022. The expenditures tested included all object and project codes associated with the bond projects. Expenditures incurred subsequent to June 30, 2022, were not reviewed or included within the scope of our audit or in this report.

#### **Procedures Performed**

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2022, for the Measures "L" and "U" General Obligation Building Fund. Within the fiscal year audited, we obtained the actual invoices and other supporting documentation for expenditures to ensure compliance with the requirements of Proposition 39 and Measures "L" and "U" with regards to the approved bond projects list. We performed the following procedures:

To meet our objectives, audit tests were performed and included, but were not limited to the following:

- We verified that bond funds were deposited in the District's name and invested in accordance with applicable legal requirements.
- We tested approximately \$2.9 million (44%) in bond fund invoices paid, which is a combination of 2021-22 expenditures and payments on liabilities accrued as of June 30, 2022 and paid in 2022-23. This includes testing payments for validity, allowability, and accuracy. Expenditures sampled in our test included payments made to subcontractors and other vendors.
- We reviewed the approved project listing as set out in the Measure "L" and "U" election documents.
- We selected a sample of expenditures for the fiscal year ended June 30, 2022 and reviewed supporting documentation to ensure that such funds were properly expended on the authorized bond projects.
- We visited construction sites at Majestic Way and Cherrywood Elementary Schools to ensure that expenditures made corresponded with the actual work performed at the site.
- We verified that funds from the Building Fund (210) were expended for the construction, reconstruction, acquisition, furnishing and equipping of District facilities constituting the authorized bond projects, and we verified that funds held in the Building Fund (210) were not used for salaries of school administrators or other operating expenses of the District.
- We reviewed a sample of projects to ensure that proper bidding procedures were followed pursuant to Public Contract Code Section 20111.
- We verified that the District did not exceed change order limitations in excess of 10% pursuant to Public Contract Code.

Our audit of compliance made for the purpose set forth in the preceding paragraph would not necessarily disclose all instances of noncompliance.

In our opinion, except as noted in Finding 2022-001, the District complied with the compliance requirements for the Measures "L" and "U" General Obligation Bond proceeds listed and tested above.

This report is intended for the information of the Board of Trustees, management and the Citizens' Bond Oversight Committee; however, this report is a matter of public record.

Murrieta, California November 17, 2022

Vign + Vigro, PC



Schedule of Audit Findings and Responses June 30, 2022

#### Finding 2022-001: Contract Bidding

Criteria: According to Public Contract Code Section 20112, a notice calling for bids must be published at least once a week for two weeks in a newspaper of general circulation in the district, or if there is no such newspaper, a newspaper of general circulation in the county. Government Code Section 6066 provides that once a week for two successive weeks with at least five days intervening between the publication dates and not counting the publication dates is sufficient. It also states, "[t]he period of notice commences upon the first day of publication and terminates at the end of the fourteenth day, including therein the first day." According to Public Contract Code Section 20112 the notice must specify the work to be done or materials or supplies to be provided as well as the time, place and location of the bid opening.

Condition: We noted one contract that was advertised for only one week not the two-week timeframe specified in public contract code. The contract was for paving and was subsequently awarded at the contract price of \$240,000.

Cause: The District failed to run the bid advertisement for two successive weeks.

**Effect:** The District is out of compliance with this requirement.

**Recommendation:** While it is too late to comply with regulations on this specific contract since it is now completed, we recommend that the District comply with Public Contract Code on all remaining and future contracts and awards contracts only after compliant advertisement.

Views of Responsible Officials: The District is aware of the issue and will be reviewing and implementing updated policies and procedures to ensure that all Contract bidding policies are met.

Summary Schedule of Prior Audit Findings June 30, 2022

There were no findings or questioned costs in 2020-21.

# Berryessa Union School District (BUSD) Citizens Bond Oversight Committee (CBOC) For Construction Bond Measures L and U Annual Report to the Board of Trustees, March 8, 2023

#### **SUMMARY**

2022 has again been a very challenging year for the bond program due to the after-effects of the pandemic. Our bond projects were affected by supply chain issues affecting the availability of needed materials, which required significant rescheduling. The Board of Trustees approved the remaining project list for Measure L at the November 2022 board meeting, and it is anticipated that all of Measure L's remaining funds will be spent by the end of 2023.

#### SIGNIFICANT EVENTS

The interior construction at the Ridder Park District Office started in late 2022 and is scheduled to be completed in the spring of 2023. The move from the Piedmont office to the Ridder Park office will occur once the construction is completed and the new office furniture is installed.

Material availability has impacted some of our bond projects. The unavailability of control panels, sensors, and horns caused the fire alarm replacement projects will again push the completion date of the fire alarm projects at the Brooktree, Majestic Way, Noble, and Summerdale from being completed in the summer of 2023 to the end of 2023 and the summer of 2024.

The District sold the rest of the \$58 M Mesure U bond funds as tax-exempt bonds (\$40.6 M), subject to the IRS 3-year spend-down rule and taxable bonds, not subject to any spend-down requirements (\$17.4 M). With these sales, the total Measure U cost was \$141.5 million. In October 2019, the Board was provided with an estimated cost for Measure U of \$226 million; by selling the bonds early, there was a saving of 84.5 million.

The District applied for a one-time grant for the New Gymnasium and window replacement at Piedmont Middle School for \$10 million from the State. In September, the District received news from the State that the District would receive the \$10 million grant.

#### THE OVERSIGHT COMMITTEE

The primary presentation and discussion topics have been the detailed construction completion plan and financial budget compliance. The District's management has cooperated with the CBOC in all respects, with identified issues resolved or resolved. The Assistant Superintendent and Bond Director, or their representatives, have actively participated in our meetings.

#### **ANNUAL EXTERNAL AUDIT**

The audit was conducted by Nigro and Nigro. The audit scope included finance, bidding procedures, and invoice/payment integrity. 44% of the year's invoices were audited, and project sites were visited to ensure that the District received what it paid for. The audit reported one finding, and the District has updated its policies to prevent this from happening in the future.

#### **CONCLUSION**

BUSD's bond management has been excellent. CBOC feels confident that the District will continue
managing its bond programs and making the appropriate decisions to benefit its students, teachers,
staff, and the community.

Frank Cancilla	Susan Fowle
Marty Michaels	Sandy Nguyen
Paul Guth	Adrienne O'Leary



## Measure L – Project Updates

## **Projects Completed**

• Sierramont Gate Replacement

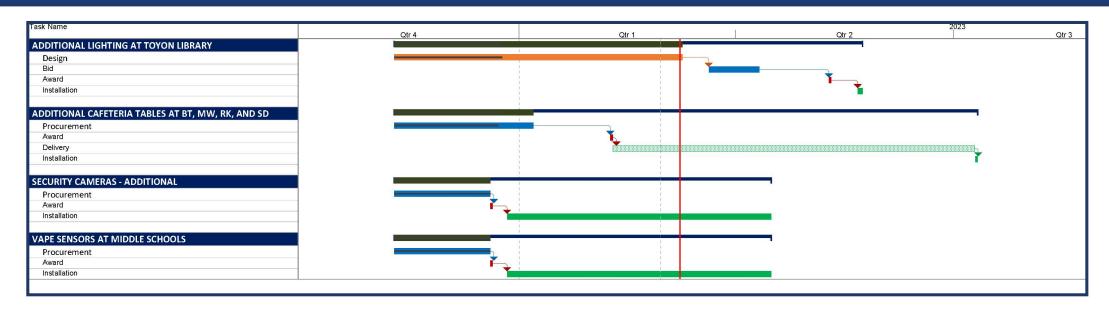
## **Projects in Progress**

- Vape Sensors at Middle School Restrooms
- Additional Security Cameras at Elementary and Middle Schools
- Additional Cafeteria Tables at BT, MW, RK, and SD

## **Projects in Design**

Additional Lighting at Toyon Library

## Measure L – Program Schedule





### Project Budget

#### BERRYESSA UNION SCHOOL DISTRICT

MEASURE L BOND

2223 2ND Quarter Report

07/01/2022-12/31/2022

Cost Control Summary

	SUMMA	ARY		
Description	Original Adopted Budget 1/21/2015	2022-2023 Operating Budget 7/1/2022	Total Expended to Date 12/31/2022	Balance
HARD CONSTRUCTION COSTS	(1)			
Construction	50,671,230	2,137,556	152,287	1,985,2
Construction Contingency	4,839,623	126,251	-	126,3
Sub-Total Hard Costs Furniture, Fixtures & Equipment	55,510,853	<b>2,263,807</b> 40,905	152,287	<b>2,111</b> ,! 40,!
Total Hard Costs	55,510,853	2,304,712	152,287	2,152,
SOFT CONSTRUCTION COSTS				
Architectural & Engineering				
Architectural & Engineering Architectural & Engineering Reimbursable	4,886,579 222,090	84,244 11,438	4,380	79, 11,
Specialty Consultants				
Engineering Studies / Surveys	65,000	-	-	
Kitchen Consultant (Included in Aes)	50,000			
Geotechnical Study/Inspection/Report Hazardous Material Consulting	52,000	21,083 7,455		21 7
CEQA (Included in Testing)	31,000	-		•
Energy Consultant	· -	-	-	
Technology Consultant	80,000	-		
Construction Management				
Construction Management Reimbursable	2,873,822 131,237	81,209 7,570	2,865	78, 7,
REIIIDUISADIE	131,237	7,370		,,
Plan Check & Permit Fees				
Assessment Fees (DSA Included)	393,496	35,759	-	35
CDE Fee Other Permit & Plan Check Fees	50,000	3,782	_	3
Utilities Fee	150,000	-	-	J
Document Reproduction				
Plan Document Reproduction & Printing	80,000	1,641	-	1
Advertisement	12,000	1,041	-	1
Testing & Inspection				
DSA Project Inspector (IOR)	830,195	57,209	-	57
Material Testing & Inspection (CEQA Included) Geotechnical Inspection	166,469 70,750	19,262 2,700	-	19 2
Hazardous Material Inspection/Abatement	-	-	-	_
Other Expenses				
State Funding Consultant	-	-		
Community Relations Consultant	-	-		
Planning	-	15,764	-	15
Miscellaneous Soft Cost Contingency	50,000 319,046	12,839	-	12
Solar Contingency	313,040	-	-	12
Kitchen Contingency		-	-	
Sub-Total Softs Costs	10,513,684	362,997	7,245	355
OTHER PROJECT COSTS				
District Staff Costs	_	_	_	
Interim Housing	-	-	-	
Moving (Pack/Unpacking/Movers, Storage)	1,060,000	-	-	
Furniture, Fixtures & Equipment	-	4 000	454.001	/2 222
Equipment and Non-Capital Equipment(Technology)	5,684,000	(1,881,749)	154,391	(2,036
Other Costs Planning Other Operating (Mics. Expense)	27,500	-	22.550	
Other Operating/Misc. Expense  Sub-Total Other Project Costs	6,771,500	29,973 (1,851,775)	23,559 <b>177,950</b>	6 (2,029

### Project Budget

#### BERRYESSA UNION SCHOOL DISTRICT

MEASURE L BOND

2223 2ND Quarter Report

07/01/2022-12/31/2022

Cost Control Summary

	SUMMA	RY		
Description	Original Adopted Budget	2022-2023 Operating Budget	Total Expended to Date	Balance
PROGRAM COSTS				
Administration				
District Staff Cost/Program Management Costs	1,375,000	(86,267)	-	(86,267
Legal Fees	125,000	32,076	-	32,076
Special Consultants		-		-
Master Plan Costs	150,000	39,560	-	39,560
Hazardous Material Consulting	40,000	-		-
Geotechnical Report	50,000	-		_
Roofing Consultant		-		_
Design Guidelines, Standard Specifications	30,000	6,930	-	6,930
		-		-
Program Support Costs		-		-
Printing, Supplies & Reimbursable	65,000 25,000	(23,190)	137	(23,32° 2,23°
Office Equipment/Equip Maintenance	125,000	2,235	-	2,235
Interim Housing		- 2.005	-	2.005
Seminars/Training Audit Expense	10,000 5,000	2,985 (625)	-	2,985 (625
Addit Expense	3,000	(023)		(02.
Public Relations and Contractor Outreach		-		-
Public Relations/Communications	75,000	-		-
Public Bid Advertising	15,000	-	-	-
Bond Costs		Ī		-
Bond Counsel Advisor	170,000	-		
Bond Underwriter	470,000		-	
Other Issuance Costs	30,000	_		_
Disclosure Counsel	40,000	_		_
Financial Advisor	90,000	_		_
Election Costs	60,000	_		_
Other Operating Expenses	-	_		_
. 0 ,		-		-
Program Contingency		-		-
Program Cost Contingency	88,500	10,125	-	10,12
Total Program Costs	3,038,500	(16,170)	137	(16,30)
Overall Bond Reserve	1,165,463	568,118		568,113
		332,222		533/
	77,000,000	1,367,881	337,619	1,030,263

#### Percentage of Total by Location

Description	Origi	nal Adopted Budget		Current Budget		Budget Variances	Ex	xpenses as of 12/31/22		Balance	Percentage of Total
											Cost
Brooktree Elementary School	\$	2,775,715	ф	2,856,688	\$	80,973	\$	2,350,663	ф	506,025	3.61%
Cherrywood Elementary School	\$	2,775,715		4,005,329	Φ.	1,364,021		4,198,966		(193,637)	5.06%
Laneview Elementary School	¢	2,625,057		2,602,239	¢.	(22,818)	1 -	2,634,274	1 '	(32,035)	3.29%
Majestic Way Elementary	4	2,576,170	\$	2,254,613		(321,557)		2,327,974		(73,361)	2.85%
Noble Elementary School	4	2,739,415		2,525,559		(213,856)		2,654,694		(129,135)	3.19%
Northwood Elementary School	4	3,016,300		2,525,539		(459,692)		2,580,812		(24,204)	3.23%
J Company of the Comp	φ	2.697.784		2,806,771		108,987		3,092,412		( , ,	3.55%
Ruskin Elementary School	\$	, , -		, ,		•		, ,		(285,641)	3.55%
Summerdale Elementary School	\$	2,976,998		2,937,401		(39,597)	1 -	3,145,858		(208,457)	
Toyon Elementary School	\$	2,731,914		2,846,009		114,095		2,853,772	1 '	(7,763)	3.60%
Vinci Park Elementary School	\$	2,801,993		2,875,896	1	73,903		3,064,652		(188,756)	3.64%
Morrill Middle School	\$	4,849,363		4,866,700		17,337		5,289,323	1 '	(422,623)	6.15%
Piedmont Middle School	\$	4,214,915		4,785,657	\$	570,742	\$	, ,		463,924	6.05%
Sierramont Middle School	\$	5,949,291	\$	5,614,850	\$	(334,441)	\$	5,657,540	\$	(42,690)	7.10%
Energy Conservation Project	\$	10,836,279	\$	9,652,758	\$	(1,183,521)	\$	9,781,512	\$	(128,754)	12.20%
Central Kitchen	\$	5,971,020	\$	5,954,028	\$	(16,992)	\$	5,958,100	\$	(4,072)	7.53%
District Office- Main	\$	2,154,423	\$	3,337,944	\$	1,183,521	\$	415,919	\$	2,922,025	4.22%
Technology - Wireless/Infrastructure	\$	2,349,611	\$	3,028,938	\$	679,327	\$	4,115,194	\$	(1,086,256)	3.83%
Technology - Classroom	\$	3,191,980	\$	2,967,634	\$	(224,346)	\$	4,264,053	\$	(1,296,419)	3.75%
District - Wide	\$	5,696,500	\$	6,310,706	\$	614,206	\$	6,446,991	\$	(136,285)	7.98%
Program	\$	3,038,500	\$	3,038,500	\$	-	\$	2,929,386	\$	109,114	3.84%
Bond Contingency	\$	1,165,464	\$	1,289,264	\$	123,800	\$		\$	1,289,264	1.63%
Total Program Cost	\$	77,000,000	\$	79,114,092	\$	2,114,092	\$	78,083,829	\$	1,030,263	100%

\*\*\* INTEREST IS INCLUDED IN BOND CONTINGENCY

INTEREST ACCUMULATED FROM 2014-2022 as of June 30, 2022 \$ 2,114,092

Description	Original Adoped	Budget	Current Budget	Budget Variances	Expenses as of 12/31/22	Balance	Percentage of Total
Brooktree Elementary School							Cost
Modernization	\$ 2,	.376,493	\$ 2,588,861	\$ 212,368	\$ 2,064,083	\$ 524,778	3.27%
Paving Project	\$ 2,	77,404	\$ 92,405	\$ 15.001		\$ (55,175)	0.12%
Play Area Surface	\$	40,130		\$ (11,195)	. ,	· (,)	0.12 %
Fencing		130,797	\$ 36,188	\$ (94,609)			0.05%
Exterior Painting		150,797		\$ (40.592)	1		0.14%
Total		,	\$ 2,856,688				3.61%
Cherrywood Elementary School							
Modernization	\$ 2.	,291,762	\$ 3,743,112	\$ 1,451,350	\$ 3,935,259	\$ (192,147)	4.73%
Paving Project	\$ -7		\$ 60,697	\$ 5,358		\$ (2,100)	0.08%
Play Area Surface	\$		\$ 67,280	\$ (76,036)		\$ (0)	0.09%
Fencing	\$	· -	\$ -	\$	-	\$	0.00%
Exterior Painting	\$	150,891	\$ 134,240	\$ (16,651)	\$ 134,240	\$ 0	0.17%
Total	\$ 2,	,641,308	\$ 4,005,329	\$ 1,364,021	\$ 4,199,576	\$ (194,247)	5.06%
Laneview Elementary School							
Modernization	\$ 2,	,453,276	\$ 2,184,277	\$ (268,999)	\$ 2,220,647	\$ (36,370)	2.76%
Paving Project	\$	28,611	\$ 304,887	\$ 276,276		\$ 52,848	0.39%
Play Area Surface	\$	143,170	\$ 113,075	\$ (30,095)	\$ 113,075	\$ (0)	0.14%
Fencing	\$	-	\$ -	\$ -	\$ 48,513	\$ (48,513)	0.00%
Exterior Painting	\$	-	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$ 2,	,625,057	\$ 2,602,239	\$ (22,818)	\$ 2,634,274	\$ (32,035)	3.29%
Majestic Way Elementary							
Modernization	\$ 2,	,059,300	\$ 1,795,800	\$ (263,500)	\$ 1,944,375	\$ (148,575)	2.27%
Paving Project			\$ 203,535				0.26%
Play Area Surface		119,031	\$ 91,444				0.12%
Fencing		130,797		\$ (75,665)			0.07%
Exterior Painting		,	+	\$ (42,189)			0.14%
Total	\$ 2,	,576,170	\$ 2,254,613	\$ (321,557)	\$ 2,370,401	\$ (115,788)	2.85%
Noble Elementary School							
Modernization	\$ 2,	,560,082	\$ 2,296,960	\$ (263,122)	\$ 2,272,284	\$ 24,676	2.90%
Paving Project	\$		\$ 151,046	\$ 94,870	\$ 214,296	\$ (63,250)	0.19%
Play Area Surface	\$	123,157	\$ 77,553	\$ (45,604)	\$ 77,553	\$ 0	0.10%
Fencing	\$	-	\$ -	\$	\$ 101,128	\$ (101,128)	0.00%
Exterior Painting	\$	-	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$ 2,	,739,415	\$ 2,525,559	\$ (213,856)	\$ 2,665,261	\$ (139,702)	3.19%

Description	Origina	l Adoped Budget	Current Budget	Budget Variances	Ex	penses as of 12/31/22	Balance	Percentage of Total
						, , ,		Cost
Northwood Elementary School								
Modernization	\$	2,483,167	\$ 2,295,464	\$ (187,703)	\$	2,270,058	\$ 25,406	2.90%
Paving Project	\$	358,804	142,030	(216,774)		191,640	(49,610)	0.18%
Play Area Surface	\$	60,971	 103,193	42,222	\$	103,193	(0)	0.13%
Fencing	\$	113,358	15,921	\$ (97,437)	\$	15,921	\$ (0)	0.02%
Exterior Painting	\$	-	\$ 	\$ -	\$	-	\$ -	0.00%
Total	\$	3,016,300	\$ 2,556,608	\$ (459,692)	\$	2,580,812	\$ (24,204)	3.23%
Ruskin Elementary School								
Modernization	\$	2,398,880	\$ 2,545,753	\$ 146.873	\$	2,536,179	\$ 9,574	3.22%
Paving Project	\$	51,567	51,568	\$ 1.0,073	\$	272,051	\$ (220,483)	0.07%
Play Area Surface	\$	136,096		\$ (30,075)		106,021	(0.26)	0.13%
Fencing	\$	-	\$ -	\$ (50,575)	\$	*	(74,732)	0.00%
Exterior Painting	\$	111,241	\$ 103,429	\$ (7,812)	\$	103,429	(0.09)	0.13%
Total	\$	2,697,784.00	2,806,771	108,987	\$	3,092,412	(285,641)	3.55%
Summerdale Elementary School								
Modernization	\$	2,341,378	\$ 2,434,577	\$ 93,199	\$	2,675,084	\$ (240,507.41)	3.08%
Paving Project	\$	405,310	392,368	\$ (12,942)		396,078	(3,709.91)	0.50%
Play Area Surface	\$	230,310	110,456	(119,854)		110,456	\$ 0.04	0.14%
Fencing	\$	-	\$ -	\$ -	\$	-	\$ -	0.00%
Exterior Painting	\$	-	\$ -	\$ _	\$	-	\$ -	0.00%
Total	\$	2,976,998.00	\$ 2,937,401	\$ (39,597)	\$	3,181,618	\$ (244,217.28)	3.71%
Toyon Elementary School								
Modernization	\$	2,241,527	\$ 2,488,391	\$ 246,864	\$	2,345,046	\$ 143,345	3.15%
Paving Project	\$	83,970	266,934	182,964		348,424	(81,490)	0.34%
Play Area Surface	\$	246,016	90,684	\$ (155,332)		90,684	\$ 0	0.11%
Fencing	\$	-	\$ , -	\$ -	\$	69,619	\$ (69,619)	0.00%
Exterior Painting	\$	160,401	\$ -	\$ (160,401)	\$	, - l	\$ -	0.00%
Total	\$	2,731,914	\$ 2,846,009	\$ 114,095	\$	2,853,772	\$ (7,763)	3.60%
Vinci Park Elementary School								
Modernization	\$	2,605,980	\$ 2,602,473	\$ (3,507)	\$	2,813,397	\$ (210,924)	3.29%
Paving Project	\$	79,045	190,053	111,008		190,053	\$ (===)/ <b>=</b> 1/	0.24%
Play Area Surface	\$	38,490	56,158	\$ 17,668		56,158	\$ (0)	0.07%
Fencing	\$	78,478	27,212	\$ (51,266)		27,212	\$ (0)	0.03%
Exterior Painting	\$	-,	\$ 	\$ -	\$	- ,	\$ -	0.00%
Total	\$	2,801,993	\$ 2,875,896	\$ 73,903	\$	3,086,820	\$ (210,924)	3.64%

Description	Origin	al Adoped Budget	Current Budget	Budget Variances		Exp	enses as of 12/31/22	Balance	Percentage of Total
Morrill Middle School									
Modernization	\$	3,805,000	\$ 4,305,334	\$	500,334	\$	4,345,030	\$ (39,696)	5.44%
Paving Project	\$	816,200	\$ 443,792	\$	(372,408)	\$	826,719	\$ (382,927)	0.56%
Fencing	\$	-	\$ -	\$	-	\$	-	\$ -	0.00%
Exterior Painting	\$	228,163	\$ 117,574	\$	(110,589)	\$	117,574	\$ (0)	0.15%
Total	\$	4,849,363	\$ 4,866,700	\$	17,337	\$	5,289,323	\$ (422,623)	6.15%
Piedmont Middle School									
Modernization	\$	4,141,510	\$ 3,772,364	\$	(369,146)	\$	3,397,802	\$ 374,561	4.77%
Paving Project	\$	73,405	\$ 1,013,293	\$	939,888	\$	972,420	\$ 40,873	1.28%
Fencing	\$	-	\$ -	\$	-	\$	-	\$ -	0.00%
Exterior Painting	\$	-	\$ -	\$	-	\$	-	\$ -	0.00%
Total	\$	4,214,915	\$ 4,785,657	\$	570,742	\$	4,370,222	\$ 415,435	6.05%
Sierramont Middle School									
Modernization	\$	3,987,414	\$ 4,426,333	\$	438,919	\$	4,343,465	\$ 82,868	5.59%
Paving Project	\$	1,961,877	\$ 1,188,517	\$	(773,360)	\$	1,266,164	\$ (77,647)	1.50%
Fencing	\$	-	\$ -	\$	-	\$	48,132	\$ (48,132)	0.00%
Exterior Painting	\$	-	\$ -	\$	-	\$	-	\$ -	0.00%
Total	\$	5,949,291	\$ 5,614,850	\$	(334,441)	\$	5,657,761	\$ (42,911)	7.10%
Energy Conservation Project	\$	10,836,279	\$ 9,652,758	\$	(1,183,521)	\$	9,734,394	\$ (81,636)	12.20%
Central Kitchen	\$	5,971,020	\$ 5,954,028	\$	(16,992)	\$	5,958,100	\$ (4,072)	7.53%
District Office- Main	\$	2,154,423	\$ 3,337,944	\$	1,183,521	\$	261,919	\$ 3,076,025	4.22%
Technology - Wireless/Infrastructure	\$	2,349,611	\$ 3,028,938	\$	679,327	\$	4,115,194	\$ (1,086,256)	3.83%
Technology - Classroom	\$	3,191,980	2,967,634		(224,346)		4,046,970	(1,079,336)	3.75%
District - Wide	\$	5,696,500	\$ 6,310,706		614,206		6,668,529	\$ (357,823)	7.98%
Program	\$	3,038,500	\$ 	\$	- 1,200	\$	2,929,386	\$ 109,114	3.84%
Bond Contingency	\$	1,165,464	\$ 1,289,264	-	123,800	\$	2,525,500	\$ 1,289,264	1.63%
Total Program Cost	\$	77,000,000	 79,114,092		2,114,092	_	78,083,829	\$ 1,030,263	100%

INTEREST ACCUMULATED FROM 2014-2018 as of September 30, 2020

2,114,092



## **Projects Complete**

Security Cameras Ridder Park – District

### **Projects in Progress**

- District Office Ridder Park
  - General Construction Package
  - Mechanical Package
  - Electrical Package
  - Flooring Package
  - Cabling Package
  - EMS Package
  - Casework Package
  - Data Center
  - Fencing Package
- New Modular Gymnasium at Piedmont Middle School

### **Projects in Progress (Continued)**

- Fire Alarm Replacement at Morrill Middle School
- Fire Alarm Replacement at Piedmont Middle School

### **Projects Bid**

- Casework Package at District Office Ridder Park
  - Received bids on December 8, 2022, one bid received
  - Low bid was under budget
  - Recommendation of award to Fremont Millwork Co. for \$102,760
- Flooring Package at District Office Ridder Park
  - Received bids on December 13, 2022, 2 bids received
  - Low bid was under budget
  - Recommendation of award to C & S Flooring Systems, Inc. for \$103,950

### **Projects Bid (Continued)**

- Structured Cabling (Data Cable) at Package at District Office Ridder Park
  - Received bids on December 14, 2022, 3 bids received
  - Low bid was under budget
  - Recommendation of award to Sound & Signal, Inc. for \$95,000
- Northwood Elementary School Buildings 100, 200, 300, 400, 500
  - Received bids on December 21, 2022, five bids received
  - Low bid was under budget
  - Recommendation of award to Barth Roofing Company, Inc. for \$929,000
- Exterior Door Replacement at Morrill Middle School
  - Received bids on December 15, 2022, three bids received
  - Low bid was under budget
  - Recommendation of award to August-Jaye Construction for \$319,500

### **Projects Bidding**

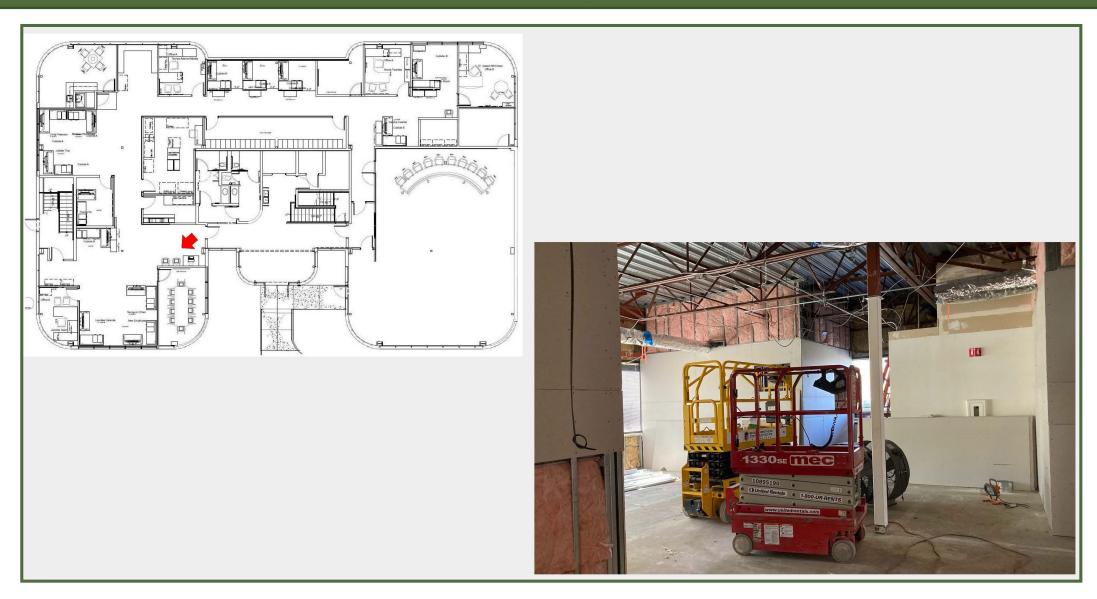
Marquee Replacement at Morrill and Sierramont

## **Projects in Design**

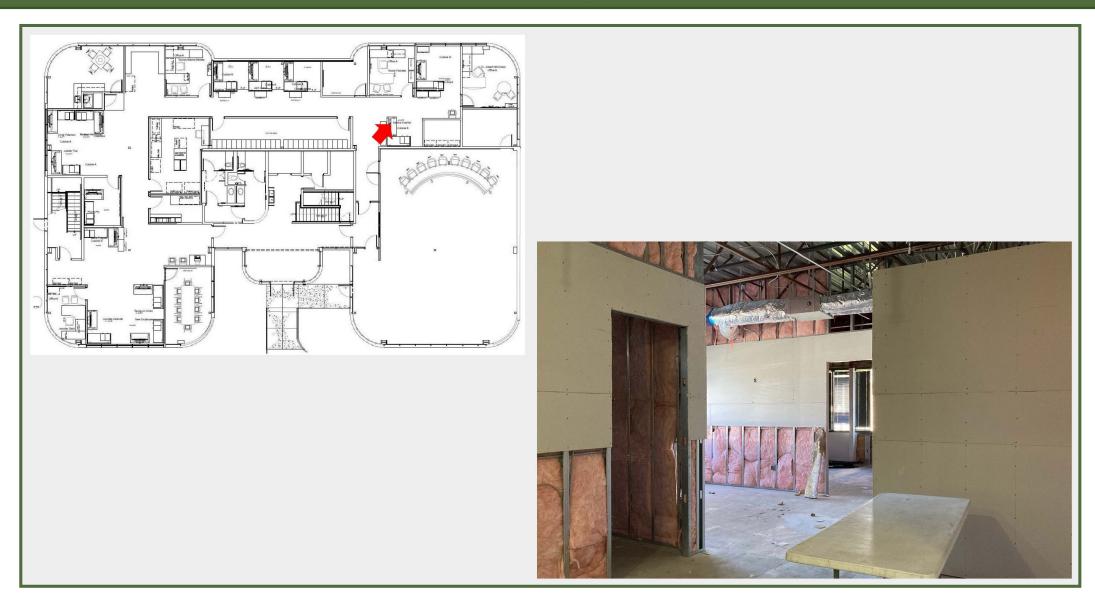
- District Office Improvements Ridder Park
  - Exterior Signage
- Public Address Replacement
  - Brooktree
  - Majestic Way
  - Noble
  - Summerdale
  - Morrill
  - Piedmont
- Security Replacement District Office Demo
- Fire Alarm Replacement Project
  - Brooktree
  - Majestic Way
  - Noble
  - Summerdale

### **Projects in Design (Continued)**

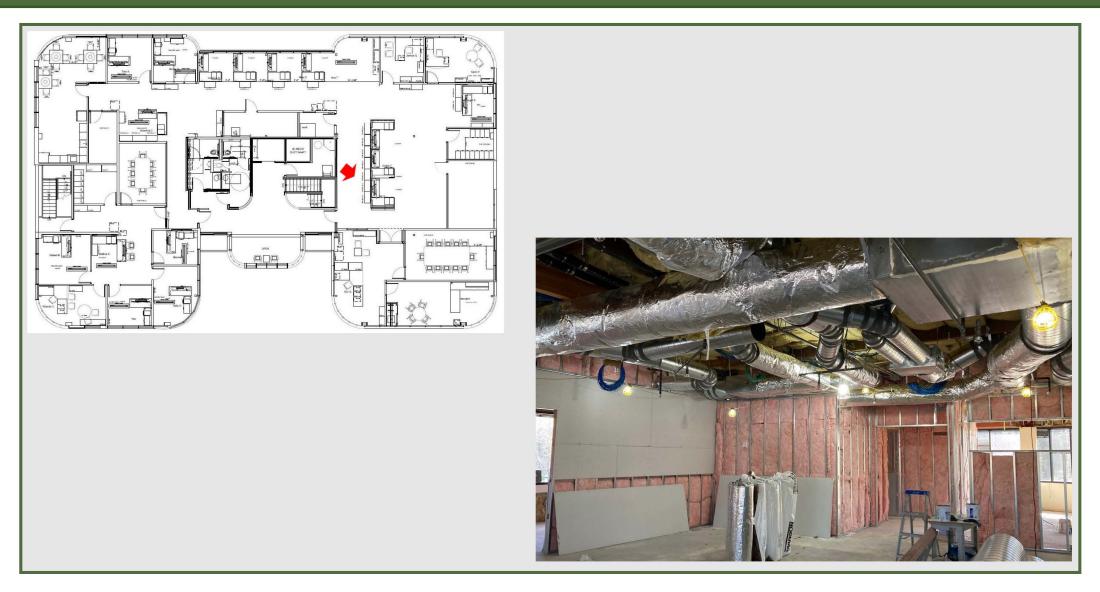
- Restroom Floor Replacement/Repair
- District Office Improvements 1376 Piedmont Road
- Repair Existing Playground Surfaces/Equipment
- Exterior Door Numbers at Piedmont & Sierramont
- Exterior Door Numbers at CW, LV, NB, NW, RK, TY, VP
- Exterior Signage All Sites



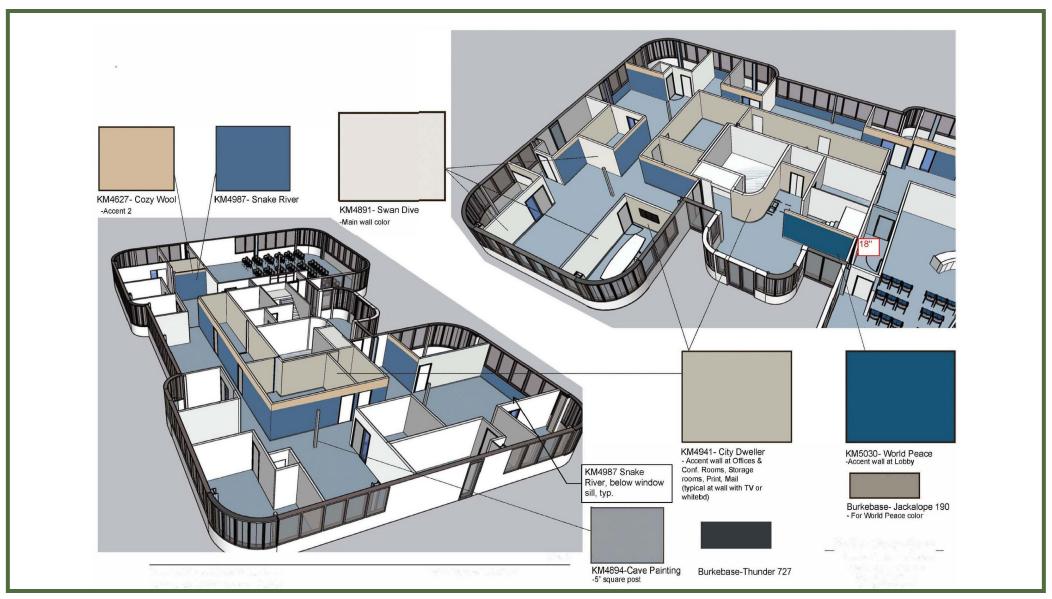
District Office Ridder Park – 1<sup>st</sup> Floor Ed Services



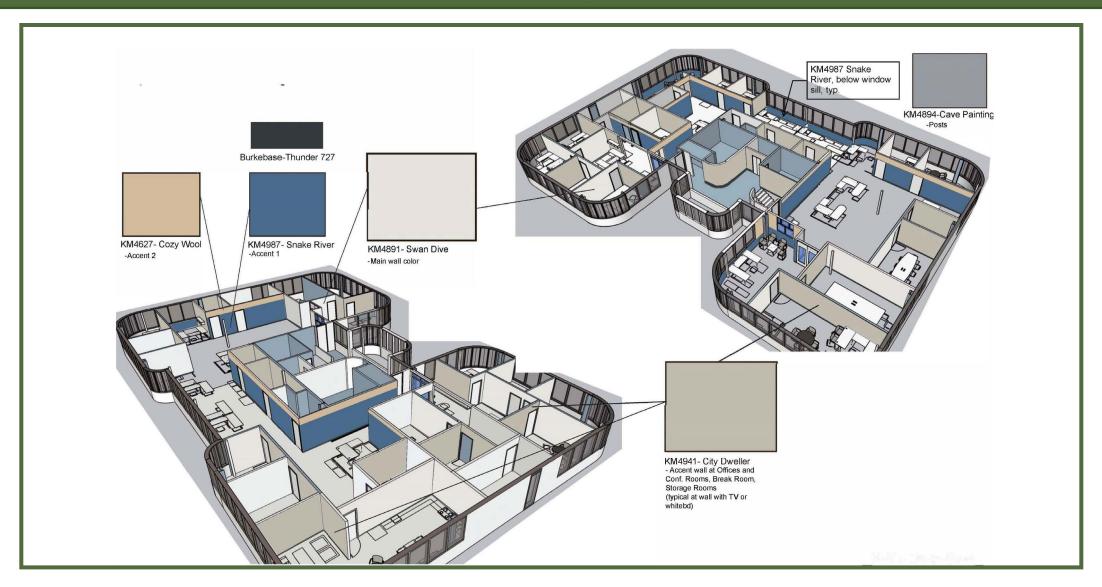
District Office Ridder Park – 1<sup>st</sup> Floor Ed Services







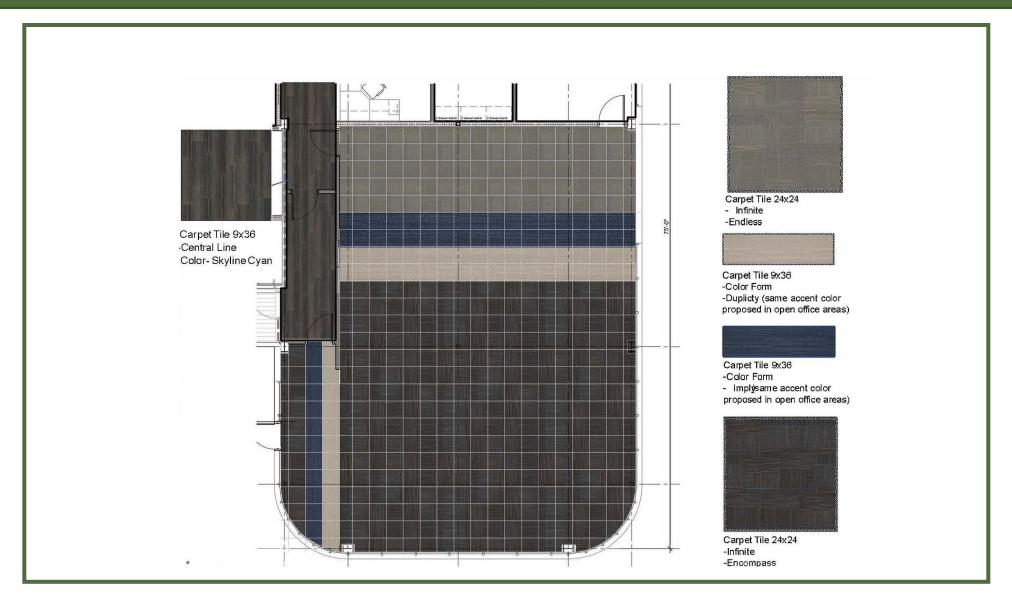
District Office Ridder Park – 1<sup>st</sup> Floor Paint Colors



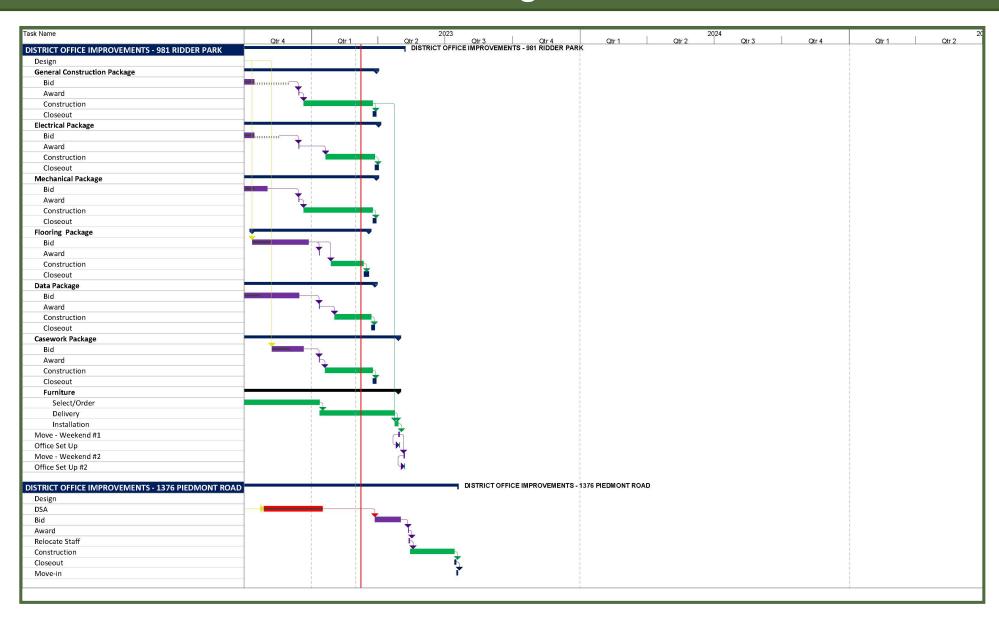
District Office Ridder Park – 2<sup>nd</sup> Floor Paint Colors

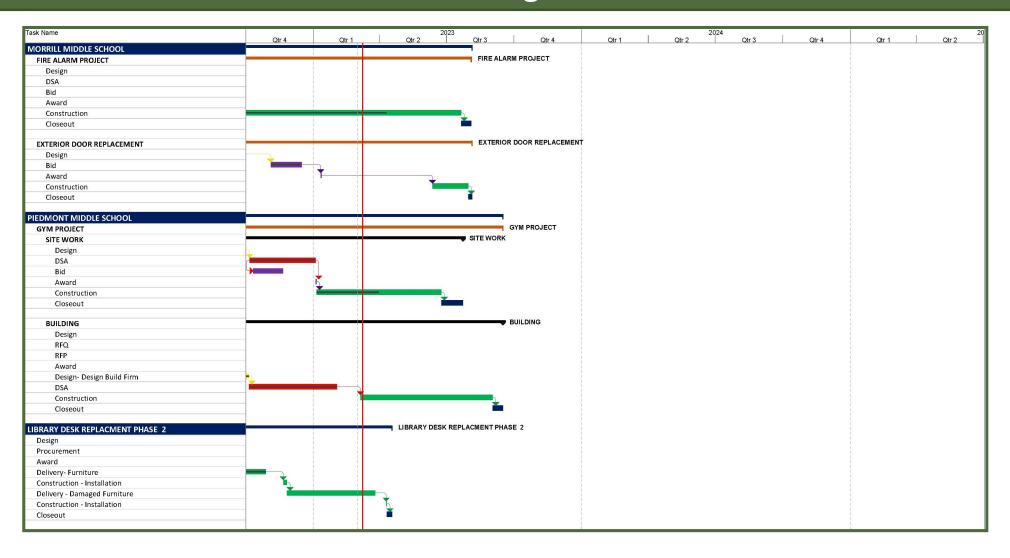


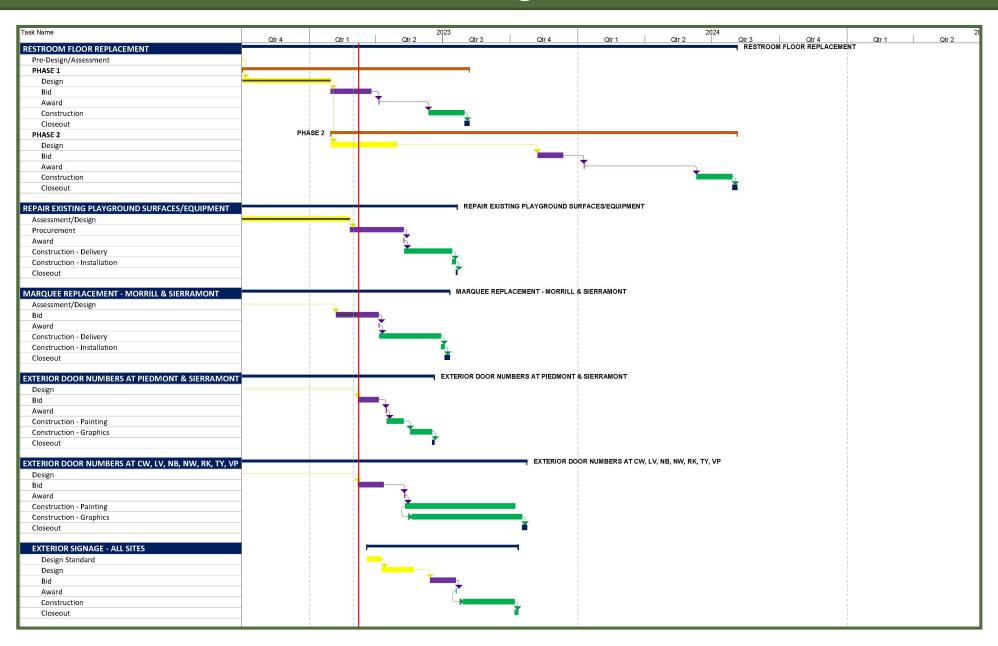
District Office Ridder Park – Open Office Carpet Scheme



District Office Ridder Park –Board Room Carpet Scheme











### Project Budget

#### BERRYESSA UNION SCHOOL DISTRICT

#### MEASURE U BOND

### 22-23 2ND Quarter Report

### 07/01/2022-12/31/2022

#### Cost Control Summary

Description	Original Adopted Budget	2021-2022 Operating Budget	Total Expended to Current Year	Balance
·	6/15/2021	7/1/2022	12/31/2022	
ARD CONSTRUCTION COSTS				
Construction			4 700 440	60,487,83
Construction Contingency	64,726,877 4,685,462	62,286,966 4,675,283	1,799,142	4,675,2
Total Hard Costs	69,412,339	66,962,249	1,799,142	65,163,10
DFT CONSTRUCTION COSTS				
Architectural & Engineering				
Architectural & Engineering	7,287,509	6,756,240	413,149	6,343,09
Architectural & Engineering Reimbursable	211,234	225,559	413	225,14
Specialty Consultants				
Engineering Studies / Surveys	55,000	31,950	1,750	30,20
Kitchen Consultant	93,000	93,000		93,0
Geotechnical Report	42,000	42,000		42,0
Hazardous Material Consulting	162,415	162,415	6,910	155,50
CEQA Technology Consultant	20,000	5,945	15,025	-9,08
Construction Management				
Construction Management	5,056,861	4,555,103	285,845	4,269,2
Reimbursable	,,,,	539		5:
Plan Check & Permit Fees				
ORS / Division of the State Architect	996,560	963,382	64,608	898,7
CDE Fee Other Permit & Plan Check Fees	20 224	45 524	4,800	11,8
Utilities Fee	20,231 12,500	16,631 10,000	4,800	10,0
Document Reproduction				
Document Reproduction & Printing	46,050	37,742	1,958	35,7
Advertisement	22,550	12,415	5,327	7,0
Testing & Inspection				
DSA Project Inspector	1,467,214	1,298,913		1,298,9
Material Testing & Inspection	239,968	184,968		184,9
Geotechnical Inspection Hazardous Material Inspection/Abatement	31,203 158,415	25,931 158,416		25,9 158,4
Miscellaneous Expenses				
Contracted Services		60,000	3,000	57,0
Materials & Supplies		-122	28,324	-28,4
Operating Expenses			<b>!</b>	
Miscellaneous	77,808	73,800	203	73,5
Equipment		-85,645	42,284	-127,9
Disposal Services			632	-6
Soft Cost Contingency Sub-Total Soft Costs	444,827 16,445,345	393,841 15,023,022	874,228	393,8 14,148,7
OTHER PROJECT COSTS				
Technology - Wireless			<b>!</b>	
Technology - Classroom	4,023,770	3,981,840	<b>!</b>	3,981,8
Technology - District Infrastructure	114 130	462.744	<b>!</b>	400
Technology - FIS Allowance	114,439	163,711	<b>!</b>	163,
Interim Housing Moving (Pack/Unpacking/Movers, Storage)				
		-39,025	28,025	-67,
Furniture, Fixtures & Equipment				

### Project Budget

#### BERRYESSA UNION SCHOOL DISTRICT

MEASURE U BOND

### 22-23 2ND Quarter Report

### 07/01/2022-12/31/2022

#### Cost Control Summary

Description	Original Adopted Budget	2021-2022 Operating Budget	Total Expended to Current Year	Balance
	6/15/2021	7/1/2022	12/31/2022	
PROGRAM COSTS				
Administration				
District Staff Costs / Program Management Costs	2,584,000	2,524,000	155,385	2,368,615
Legal Fees	125,000	123,080		123,080
Special Consultants				
Mater Plan Costs	100,000	100,000		100,000
Hazardous Material Consulting	40,000	40,000		40,000
Geotechnical Report	25,000	25,000		25,000
Contract Services				ļ
Design Guidelines, Standard Specifications	10,000	10,000		10,000
Program Support Costs				
Printing, Supplies & Reimbursable				
Office Equipment/Equip Maintenance	25,000	25,000		25,000
Product Research	5,000	5,000		5,000
Seminars/Training	20,000	20,000		20,000
Audit Expense				
Public Relations and Contractor Outreach				
Public Bid Advertising	10,000	10,000		10,000
Public Relations/Communications	50,000	50,000		50,000
Bond Costs				
Bond Counsel Advisor	180,000	180,000		180,000
Bond Underwriter	540,000	540,000		540,000
Other Issuance Costs	40,000	40,000		40,000
Disclosure Counsel	45,000	45,000		45,000
Financial Advisor	90,000	90,000		90,000
Election Costs	170,000	170,000		170,000
Other Operating Expenses				
Program Contingency				
Program Cost Contingency	81,180	81,180		81,180
Total Program Costs	\$4,140,180	\$4,078,260	\$155,385	\$3,922,875
Overall Bond Reserve	\$3,863,927	\$3,362,278		\$3,362,278
	· ·			
	\$98,000,000	\$93,532,336	\$2,856,779	\$90,675,556

#### Percentage of Total by Location

Description	Original Adopted Budget	Current Budget as of	Budget Variances	<b>Expenses as of 12/31/22</b>	Balance	Percentage of Total Cost
	12/8/20	6/21/22	-			
Brooktree Elementary School	\$ 6,452,994	\$ 6,208,612	\$ (244,382)	\$ 548,111	\$ 5,660,501	6.34%
Cherrywood Elementary School	\$ 6,969,022	\$ 7,289,064	\$ 320,042	\$ 436,724	\$ 6,852,340	7.44%
Laneview Elementary School	\$ 2,689,632	\$ 2,711,309	\$ 21,677	\$ 406,142	\$ 2,305,167	2.77%
Majestic Way Elementary	\$ 5,436,248	\$ 5,273,167	\$ (163,081)	\$ 132,805	\$ 5,140,362	5.38%
Noble Elementary School	\$ 3,040,661	\$ 3,026,548	\$ (14,113)	\$ 175,584	\$ 2,850,964	3.09%
Northwood Elementary School	\$ 4,488,481	\$ 4,314,679	\$ (173,802)	\$ 640,796	\$ 3,673,883	4.40%
Ruskin Elementary School	\$ 4,478,749	\$ 4,475,443	\$ (3,306)	\$ 81,334	\$ 4,394,109	4.57%
Summerdale Elementary School	\$ 4,621,504	\$ 4,385,546	\$ (235,958)	\$ 102,690	\$ 4,282,856	4.48%
Toyon Elementary School	\$ 3,880,911	\$ 3,644,805	\$ (236,106)	\$ 296,227	\$ 3,348,578	3.72%
Vinci Park Elementary School	\$ 4,193,245	\$ 4,215,835	\$ 22,590	\$ 83,001	\$ 4,132,834	4.30%
Morrill Middle School	\$ 5,360,179	\$ 5,541,975	\$ 181,796	\$ 1,218,752	\$ 4,323,223	5.66%
Piedmont Middle School	\$ 14,180,848	\$ 14,420,174	\$ 239,326	\$ 1,906,144	\$ 12,514,030	14.71%
Sierramont Middle School	\$ 8,117,982	\$ 8,181,537	\$ 63,555	\$ 530,463	\$ 7,651,074	8.35%
Program Administration	\$ 4,140,180	\$ 4,140,180	\$ -	\$ 161,422	\$ 3,978,758	4.22%
District-Wide	\$ 6,014,516	\$ 4,322,789	\$ (1,691,727)	\$ 20,834	\$ 4,301,955	4.41%
New District Office	\$ 4,400,000	\$ 3,227,100	\$ (1,172,900)	\$ 474,098	\$ 2,753,002	3.29%
Old District Office	\$ -	\$ 1,172,900	\$ 1,172,900	\$ 66,423	\$ 1,106,477	1.20%
Energy Conservation - Solar	\$ 818,513	\$ 818,513	\$ -	\$ -	\$ 818,513	0.84%
Energy Conservation - Lighting	\$ -	\$ 1,000,426	\$ 1,000,426	\$ 42,896	\$ 957,530	1.02%
Technology	\$ 5,354,062	\$ 5,916,696	\$ 562,634	\$ -	\$ 5,916,696	6.04%
Bond Contigency	\$ 3,362,273	\$ 3,712,702	\$ 350,429	\$ -	\$ 3,712,702	3.79%
Total Program Cost	98,000,000	98,000,000	-	\$ 7,324,444	90,675,556	100.00%

INTEREST ACCUMULATED FROM 2020-2021 as of March 31, 2021

Description	Origi	nal Adopted Budget 12/8/20	Current Budget as of 6/21/22	Budget Variances	Expenses as of 12/31/22	-		Percentage of Total Cost
Brooktree Elementary School								
Exterior Paint Door Numbers	\$	24,897	\$ 30,878	\$ 5,981	\$ 13,924	\$	16,954	0.03%
Exterior Signage	\$	19,971	\$ 20,830	\$ 859	\$ -	\$	20,830	0.02%
Restroom Floor Replacement	\$	81,952	\$ 81,952	\$ -	\$ 5,324	\$	76,629	0.08%
Restroom Modernation	\$	382,124	\$ 382,329	\$ 205	\$ -	\$	382,329	0.39%
Replace Fire Doors and Hardware	\$	125,005	\$ 125,005	\$ -	\$ -	\$	125,005	0.13%
Library Improvements	\$	91,769	\$ 91,769	\$ -	\$ 43,759	\$	48,010	0.09%
HVAC Replacement	\$	2,527,672	\$ 2,527,672	\$ -	\$ -	\$	2,527,672	2.58%
Exhaust Fans Replacement	\$	147,310	\$ 147,310	\$ -	\$ 1,062	\$	146,248	0.15%
HVAC Filtration System	\$	105,390	\$ 105,390	\$ -	\$ -	\$	105,390	0.11%
Fire Alarm Replacement	\$	1,023,246	\$ 1,023,246	\$ -	\$ 19,432	\$	1,003,814	1.04%
PA Replacement	\$	582,621	\$ 582,621	\$ -	\$ -	\$	582,621	0.59%
Security System Replacement	\$	164,386	\$ 164,386	\$ -	\$ -	\$	164,386	0.17%
Ramp Replacement Portables	\$	64,201	\$ 72,311	\$ 8,110	\$ 53,473	\$	18,838	0.07%
Casework Repair/Replacement	\$	5,357	\$ 13,715	\$ 8,358	\$ -	\$	13,715	0.01%
Roof Hatch Replacement	\$	12,143	\$ 12,143	\$ -	\$ -	\$	12,143	0.01%
Outdoor Eating Shade	\$	145,428	\$ 83,733	\$ (61,695)	\$ -	\$	83,733	0.09%
Irrigation Backflow	\$	28,027	\$ 28,027	\$ -	\$ 18,658	\$	9,369	0.03%
Concrete Sidewalk Replacement	\$	57,841	\$ 11,554	\$ (46,287)	\$ 3,000	\$	8,554	0.01%
Irrigation Control Replacement	\$	11,681	\$ 11,681	\$ -	\$ 2,764	\$	8,917	0.01%
Landscape, Irrigation and Playfields	\$	150,891	\$ 150,891	\$ -	\$ -	\$	150,891	0.15%
Repair Playground Equipment	\$	47,451	\$ 43,845	\$ (3,606)	\$ -	\$	43,845	0.04%
Marquee Electrical	\$	33,377	\$ -	\$ (33,377)	\$ -	\$	-	0.00%
Paving Projects Summer 20-21	\$	620,254	\$ 497,324	\$ (122,930)	\$ 386,715	\$	110,609	0.51%
Total	\$	6,452,994	\$ 6,208,612	\$ (244,382)	\$ 548,111	\$	5,660,501	6.34%

Description Cherrywood Elementary School	Origi	inal Adopted Budget 12/8/20	(	Current Budget as of 6/21/22	Budget Variances			Expenses as of 12/31/22		Balance	Percentage of Total Cost
Exterior Paint Door Numbers	¢	18,769	ď	25,765	\$	6,996	۲	2 242	\$	22.422	0.030/
	4	20,423		21,579		· ·	\$	2,343 402	<b>ب</b>	23,422	0.03%
Exterior Signage	¢	141,157		140,439	•	1,156	\$ ¢	_	ې د	21,177	0.02%
Restroom Floor Replacement Restroom Modernation	4	426,440		426,440		(718)	\$	452	ې خ	139,987	0.14% 0.44%
	4	63,520	l '	65,908	т .	2 200	ې ج	14 500	ې خ	426,440	
Library Improvements	4	3,387,065		3,508,700	<u>&gt;</u>	2,388	<u>&gt;</u>	14,508	\$ \$	51,400	0.07%
HVAC Replacement	φ				\$ \$	121,635	\$ \$	-	\$ \$	3,508,700	3.58%
Energy Maintenance System	\$	96,320		96,712	\$	392	\$	-	\$	96,712	0.10%
Exhaust Fans Replacement	\$	102,484	l '	102,484	т .	-	\$	260	\$	102,225	0.10%
HVAC Filtration System	\$	107,090		107,090		-	\$	-	\$	107,090	0.11%
Fire Alarm Replacement	\$	851,753		852,009		256	\$	-	\$	852,009	0.87%
PA Replacement	\$	492,068		492,068		-	\$	-	\$	492,068	0.50%
Security System Replacement	\$	177,715		177,715		-	\$	-	\$	177,715	0.18%
Casework Repair/Replacement	\$	5,818		14,328		8,510	\$	-	\$	14,328	0.01%
Roof Hatch Replacement	\$	11,628		11,628		-	\$	-	\$	11,628	0.01%
Domestic Water Piping	\$	266,969	\$	266,969	\$	-	\$	-	\$	266,969	0.27%
Outdoor Eating Shade	\$	287,339	\$	471,202	\$	183,863	\$	368,996	\$	102,206	0.48%
Irrigation Backflow	\$	1,538	\$	-	\$	(1,538)	\$	-	\$	-	0.00%
Concrete Sidewalk Replacement	\$	34,089	\$	-	\$	(34,089)	\$	-	\$	-	0.00%
Fencing	\$	-	\$	40,849	\$	40,849	\$	-	\$	40,849	0.04%
Irrigation Control Replacement	\$	11,681	\$	11,681	\$	-	\$	2,764	\$	8,917	0.01%
Landscape, Irrigation and Playfields	\$	244,652	\$	244,652	\$	-	\$	-	\$	244,652	0.25%
Repair Playground Equipment	\$	68,203	\$	92,404	\$	24,201	\$	47,000	\$	45,404	0.09%
Marquee Electrical	\$	33,859	\$	-	\$	(33,859)	\$		\$	-	0.00%
Underground HVAC Piping	\$	118,442	\$	118,442	\$	-	\$		\$	118,442	0.12%
- Cotal	\$	6,969,022	\$	7,289,064	\$	320,042	\$	436,724	\$	6,852,340	7.44%

Description  Laneview Elementary School	Origi	inal Adopted Budget 12/8/20	(	Current Budget as of 6/21/22	Budget Variances	Expenses as of 12/31/22	Balance	Percentage of Total Cost
Exterior Paint Door Numbers	\$	26,745	\$	25,417	\$ (1,328)	\$ 3,127	\$ 22,290	0.03%
Exterior Signage	\$	18,120	\$	19,154	\$ 1,034	\$ 500	\$ 18,654	0.02%
Restroom Floor Replacement	\$	183,076	\$	183,076	\$ -	\$ 611	\$ 182,466	0.19%
Library Improvements	\$	48,416	\$	49,934	\$ 1,518	\$ 16,215	\$ 33,719	0.05%
Library Reception Desk	\$	31,304	\$	26,131	\$ (5,173)	\$ 1,518	\$ 24,613	0.03%
Exhaust Fans Replacement	\$	113,983	\$	113,983	\$ -	\$ 260	\$ 113,724	0.12%
HVAC Filtration System	\$	95,308	\$	95,308	\$ -	\$ -	\$ 95,308	0.10%
Fire Alarm Replacement	\$	807,709	\$	803,829	\$ (3,880)	\$ -	\$ 803,829	0.82%
PA Replacement	\$	467,117	\$	464,789	\$ (2,328)	\$ -	\$ 464,789	0.47%
Security System Replacement	\$	130,968	\$	130,303	\$ (665)	\$ -	\$ 130,303	0.13%
Casework Repair/Replacement	\$	5,101	\$	13,811	\$ 8,710	\$ -	\$ 13,811	0.01%
Roof Hatch Replacement	\$	11,628	\$	11,628	\$ -	\$ -	\$ 11,628	0.01%
Outdoor Eating Shade	\$	256,088	\$	375,271	\$ 119,183	\$ 335,412	\$ 39,859	0.38%
Irrigation Backflow	\$	28,077	\$	28,077	\$ -	\$ 15,924	\$ 12,153	0.03%
Concrete Sidewalk Replacement	\$	102,268	\$	57,056	\$ (45,212)	\$ 29,812	\$ 27,244	0.06%
Irrigation Control Replacement	\$	11,681	\$	11,681	\$ -	\$ 2,764	\$ 8,917	0.01%
Landscape, Irrigation and Playfields	\$	244,460	\$	244,460	\$ -	\$ -	\$ 244,460	0.25%
Repair Playground Equipment	\$	73,006	\$	57,401	\$ (15,605)	\$ -	\$ 57,401	0.06%
Marquee Electrical	\$	34,577	\$	-	\$ (34,577)	\$ 	\$ -	0.00%
Total	\$	2,689,632	\$	2,711,309	\$ 21,677	\$ 406,142	\$ 2,305,167	2.77%

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Description	Origin	nal Adopted Budget 12/8/20	Current Budget as of 6/21/22	<b>Budget Variances</b>	Expenses as of 12/31/22	Balance	Percentage of Total Cost
Majestic Way Elementary		12/0/20	0/21/22		12/31/22		Total Cost
Exterior Paint Door Numbers	\$	20,288	\$ 30,264	\$ 9,976	\$ 13,817	\$ 16,447	0.03%
Exterior Signage	\$	19,393	\$ 20,252	\$ 859	\$ -	\$ 20,252	0.02%
Restroom Floor Replacement	\$	67,689	\$ 67,689	\$ -	\$ 1,108	\$ 66,581	0.07%
Restroom Modernation	\$	376,999	\$ 376,999	\$ -	\$ -	\$ 376,999	0.38%
Replace Fire Doors and Hardware	\$	118,127	\$ 118,127	\$ -	\$ -	\$ 118,127	0.12%
Library Improvements	\$	89,485	\$ 91,767	\$ 2,282	\$ 52,371	\$ 39,396	0.09%
HVAC Replacement	\$	2,407,551	\$ 2,407,551	\$ -	\$ -	\$ 2,407,551	2.46%
Exhaust Fans Replacement	\$	137,892	\$ 137,892	\$ -	\$ 213	\$ 137,680	0.14%
HVAC Filtration System	\$	101,917	\$ 101,917	\$ -	\$ -	\$ 101,917	0.10%
Fire Alarm Replacement	\$	977,008	\$ 977,008	\$ -	\$ 19,432	\$ 957,576	1.00%
PA Replacement	\$	555,804	\$ 555,804	\$ -	\$ -	\$ 555,804	0.57%
Security System Replacement	\$	156,813	\$ 156,813	\$ -	\$ -	\$ 156,813	0.16%
Casework Repair/Replacement	\$	5,175	\$ 13,732	\$ 8,557	\$ -	\$ 13,732	0.01%
Roof Hatch Replacement	\$	11,786	\$ 11,786	\$ -	\$ -	\$ 11,786	0.01%
Outdoor Eating Shade	\$	101,181	\$ -	\$ (101,181)	\$ -	\$ -	0.00%
Irrigation Backflow	\$	28,026	\$ 28,026	\$ -	\$ 40,100	\$ (12,074)	0.03%
Concrete Sidewalk Replacement	\$	55,389	\$ 10,830	\$ (44,559)	\$ 3,000	\$ 7,830	0.01%
Irrigation Control Replacement	\$	11,681	\$ 11,656	\$ (25)	\$ 2,764	\$ 8,892	0.01%
Landscape, Irrigation and Playfields	\$	-	\$ 71,320	\$ 71,320	\$ -	\$ 71,320	0.07%
Repair Playground Equipment	\$	161,693	\$ 83,734	\$ (77,959)	\$ -	\$ 83,734	0.09%
Marquee Electrical	\$	32,351	\$ -	\$ (32,351)	\$ -	\$ -	0.00%
Total	\$	5,436,248	\$ 5,273,167	\$ (163,081)	\$ 132,805	\$ 5,140,362	5.38%

Description  Noble Elementary School	Origin	nal Adopted Budget 12/8/20	Current Budget as of 6/21/22		Budget Variances		Expenses as of 12/31/22	Balance	Percentage of Total Cost
Exterior Paint Door Numbers	\$	28,478	\$ 28,853	Ś	375	Ś	1,313	\$ 27,540	0.03%
Exterior Signage	\$		\$ 18,934	-	18,934	ς	-	\$ 18,934	0.02%
Restroom Floor Replacement	\$	200,309	\$ 199,812		(497)	\$	985	\$ 198,828	0.20%
Library Improvements	\$	48,066	69,041	Ś	20,975		41,947	\$ 27,094	0.07%
Energy Maintenance System	\$	111,779	111,779	\$		Ś	-	\$ 111,779	0.11%
Exhaust Fans Replacement	\$	122,877	\$ 122,877	\$	-	\$	354	\$ 122,523	0.13%
HVAC Filtration System	\$	96,406	\$ 96,406	•	-	\$	-	\$ 96,406	0.10%
Fire Alarm Replacement	\$	957,558	\$ 957,558	\$	-	\$	16,912	\$ 940,646	0.98%
PA Replacement	\$	552,418	\$ 552,418	\$	-	\$	-	\$ 552,418	0.56%
Security System Replacement	\$	154,877	\$ 154,877	\$	-	\$	-	\$ 154,877	0.16%
Roofing	\$	172,126	\$ 172,126	\$	-	\$	30,199	\$ 141,928	0.18%
Casework Repair/Replacement	\$	4,983	\$ 13,627	\$	8,644	\$	-	\$ 13,627	0.01%
Roof Hatch Replacement	\$	10,198	\$ 10,305	\$	107	\$	-	\$ 10,305	0.01%
Gas Piping Replacement	\$	6,122	\$ 15,336	\$	9,214	\$	-	\$ 15,336	0.02%
Irrigation Backflow	\$	28,027	\$ 28,027	\$	-	\$	19,914	\$ 8,113	0.03%
Concrete Sidewalk Replacement	\$	152,281	\$ 111,880	\$	(40,401)	\$	61,198	\$ 50,682	0.11%
Irrigation Control Replacement	\$	11,681	\$ 11,681	\$	-	\$	2,764	\$ 8,917	0.01%
Landscape, Irrigation and Playfields	\$	290,406	\$ 290,406	\$	-	\$	-	\$ 290,406	0.30%
Repair Playground Equipment	\$	60,605	\$ 60,605	\$	-	\$	-	\$ 60,605	0.06%
Marquee Electrical	\$	31,464	\$ -	\$	(31,464)	\$	-	\$ -	0.00%
Total	\$	3,040,661	\$ 3,026,548	\$	(14,113)	\$	175,584	\$ 2,850,964	3.09%

Description	Origin	al Adopted Budget	Current Budget as of		<b>Budget Variances</b>		Expenses as of		Balance	Percentage of
Northweed Flore or town Cabool		12/8/20	6/21/22				12/31/22			Total Cost
Northwood Elementary School		20.005	24.452	_		L		_		
Exterior Paint Door Numbers	\$	,	\$ 34,158		5,773	\$	717	\$	33,441	0.03%
Exterior Signage	\$	19,436	20,535		1,099	\$	-	\$	20,535	0.02%
Restroom Floor Replacement	\$	139,075	\$ 139,075		-	\$	474	\$	138,601	0.14%
Library Improvements	\$	65,259	\$ 62,515	\$	(2,744)	\$	32,704	\$	29,811	0.06%
Library Reception Desk	\$	30,467	\$ 29,186	\$	(1,281)	\$	-	\$	29,186	0.03%
Energy Maintenance System	\$	110,450	\$ 110,450	\$	-	\$	-	\$	110,450	0.11%
Exhaust Fans Replacement	\$	142,967	\$ 142,967	\$	-	\$	307	\$	142,660	0.15%
HVAC Filtration System	\$	98,497	\$ 98,497	\$	-	\$	-	\$	98,497	0.10%
Fire Alarm Replacement	\$	813,540	\$ 832,414	\$	18,874	\$	-	\$	832,414	0.85%
PA Replacement	\$	454,897	\$ 472,494	\$	17,597	\$	43,800	\$	428,694	0.48%
Security System Replacement	\$	127,536	\$ 134,998	\$	7,462	\$	-	\$	134,998	0.14%
Roofing	\$	1,296,894	\$ 1,284,675	\$	(12,219)	\$	41,359	\$	1,243,316	1.31%
Casework Repair/Replacement	\$	4,983	\$ 13,527	\$	8,544	\$	-	\$	13,527	0.01%
Roof Hatch Replacement	\$	11,766	\$ 11,737	\$	(29)	\$	-	\$	11,737	0.01%
Irrigation Backflow	\$	1,538	\$ -	\$	(1,538)	\$	6,896	\$	(6,896)	0.00%
Concrete Sidewalk Replacement	\$	99,947	\$ -	\$	(99,947)	\$	-	\$	-	0.00%
Irrigation Control Replacement	\$	11,681	\$ 11,681	\$	-	\$	-	\$	11,681	0.01%
Landscape, Irrigation and Playfields	\$	233,394	\$ 233,394	\$	-	\$	-	\$	233,394	0.24%
Repair Playground Equipment	\$	79,875	\$ 48,796	\$	(31,079)	\$	-	\$	48,796	0.05%
Marquee Electrical	\$	34,117	\$ -	\$	(34,117)		-	\$	-	0.00%
Paving Projects Summer 20-21	\$	683,777	\$ 633,580	\$	(50,197)		514,538	\$	119,042	0.65%
Total	\$	4,488,481	\$ 4,314,679	\$	(173,802)	+-			3,673,883	4.40%

Description	Original Adopted Budget		Budget Variances	Expenses as of	Balance	Percentage of
Ruskin Elementary School	12/8/20	6/21/22		12/31/22		Total Cost
Exterior Paint Door Numbers	\$ 29,860	\$ 31,077	\$ 1,217	\$ 657	\$ 30,420	0.03%
Exterior Signage	\$ 24,701	\$ 23,461	\$ (1,240)	\$ 3,174	\$ 20,287	0.02%
Exterior Door and Hardware Replacement	\$ 162,961	\$ 162,961	\$ -	\$ -	\$ 162,961	0.17%
Restroom Floor Replacement	\$ 153,888	\$ 153,888	\$ -	\$ 365	\$ 153,524	0.16%
Library Improvements	\$ 66,539	\$ 63,741	\$ (2,798)	\$ 6,589	\$ 57,152	0.07%
Library Reception Desk	\$ 30,467	\$ 29,186	\$ (1,281)	\$ -	\$ 29,186	0.03%
Energy Maintenance System	\$ 109,837	\$ 109,837	\$ -	\$ -	\$ 109,837	0.11%
Exhaust Fans Replacement	\$ 92,158	\$ 92,158	\$ -	\$ 213	\$ 91,946	0.09%
HVAC Filtration System	\$ 117,670	\$ 117,670	\$ -	\$ -	\$ 117,670	0.12%
Fire Alarm Replacement	\$ 970,308	\$ 970,308	\$ -	\$ -	\$ 970,308	0.99%
PA Replacement	\$ 560,884	\$ 560,884	\$ -	\$ -	\$ 560,884	0.57%
Security System Replacement	\$ 165,149	\$ 165,149	\$ -	\$ -	\$ 165,149	0.17%
Roofing	\$ 1,503,691	\$ 1,503,691	\$ -	\$ -	\$ 1,503,691	1.53%
Casework Repair/Replacement	\$ 4,983	\$ 13,361	\$ 8,378	\$ -	\$ 13,361	0.01%
Outdoor Eating Shade	\$ 32,283	\$ -	\$ (32,283)	\$ -	\$ -	0.00%
Irrigation Backflow	\$ 28,027	\$ 28,027	\$ -	\$ 25,051	\$ 2,976	0.03%
Concrete Sidewalk Replacement	\$ 85,662	\$ 113,007	\$ 27,345	\$ 42,522	\$ 70,485	0.12%
Irrigation Control Replacement	\$ -	\$ 11,681	\$ 11,681	\$ 2,764	\$ 8,917	0.01%
Landscape, Irrigation and Playfields	\$ 271,804	\$ 271,804	\$ -	\$ -	\$ 271,804	0.28%
Upgrade Irrigation System	\$ 11,681	\$	\$ (11,681)	\$ -	\$ -	0.00%
Repair Playground Equipment	\$ 22,593	\$ 53,552	\$ 30,959	\$ -	\$ 53,552	0.05%
Marquee Electrical	\$ 33,603	\$	\$ (33,603)	\$ -	\$ -	0.00%
Total	\$ 4,478,749	\$ 4,475,443	\$ (3,306)	\$ 81,334	\$ 4,394,109	4.57%

Description	Orig	inal Adopted Budget	(	Current Budget as of		<b>Budget Variances</b>		Expenses as of		Balance	Percentage of
Cummandala Elamantawa Caha al		12/8/20		6/21/22				12/31/22			Total Cost
Summerdale Elementary School	ф.	20.644	ф	24 204	_		_		_		2 222/
Exterior Paint Door Numbers	\$	20,644		- , -	\$	10,647	\$	11,216	\$	20,075	0.03%
Exterior Signage	\$	20,575	\$	21,382	l '	807	\$	-	\$	21,382	0.02%
Restroom Floor Replacement	\$	-	\$	31,613	т —	31,613	\$	6,432	\$	25,181	0.03%
Replace Fire Doors and Hardware	\$	104,929	\$	104,929	\$	-	\$	-	\$	104,929	0.11%
Library Improvements	\$	71,767	\$	91,664	\$	19,897	\$	37,888	\$	53,776	0.09%
HVAC Replacement	\$	2,106,332	\$	2,106,332	\$	-	\$	-	\$	2,106,332	2.15%
Exhaust Fans Replacement	\$	119,314	\$	119,314	\$	-	\$	3,270	\$	116,044	0.12%
HVAC Filtration System	\$	102,171	\$	102,171	\$	-	\$	-	\$	102,171	0.10%
Fire Alarm Replacement	\$	845,585	\$	845,585	\$	-	\$	19,432	\$	826,153	0.86%
PA Replacement	\$	480,925	\$	480,925	\$	-	\$	-	\$	480,925	0.49%
Security System Replacement	\$	135,694	\$	135,694	\$	-	\$	-	\$	135,694	0.14%
Casework Repair/Replacement	\$	5,239	\$	13,617	\$	8,378	\$	-	\$	13,617	0.01%
Roof Hatch Replacement	\$	10,198	\$	10,198	\$	-	\$	-	\$	10,198	0.01%
Outdoor Eating Shade	\$	198,462	\$	-	\$	(198,462)	\$	-	\$	-	0.00%
Irrigation Backflow	\$	28,026	\$	28,026	\$	-	\$	21,451	\$	6,575	0.03%
Concrete Sidewalk Replacement	\$	55,526	\$	10,340	\$	(45,186)	\$	3,000	\$	7,340	0.01%
Landscape, Irrigation and Playfields	\$	171,996	\$	171,996	\$	-	\$	-	\$	171,996	0.18%
Upgrade Irrigation System	\$	11,681	\$	11,681	\$	-	\$	-	\$	11,681	0.01%
Repair Playground Equipment	\$	97,460	\$	68,788	\$	(28,672)	\$	-	\$	68,788	0.07%
Marquee Electrical	\$	34,980	\$	-	\$	(34,980)	\$	-	\$	-	0.00%
Total	\$	4,621,504	\$	4,385,546	\$	(235,958)	\$	102,690	\$	4,282,856	4.48%

Description	Origii	nal Adopted Budget	C	Current Budget as of	<b>Budget Variances</b>	Expenses as of	Balance	Percentage of
Toyon Elementary School		12/8/20		6/21/22		12/31/22		Total Cost
Exterior Paint Door Numbers	\$	22,518	\$	29,549	\$ 7,031	\$ 1,313	\$ 28,236	0.03%
Exterior Signage	\$	20,126	\$	20,935	\$ 809	\$ -	\$ 20,935	0.02%
Restroom Modernation	\$	127,673	\$	127,673	\$ -	\$ 461	\$ 127,212	0.13%
Library Improvements	\$	95,917	\$	95,917	\$ -	\$ 556	\$ 95,361	0.10%
HVAC Replacement	\$	869,390	\$	869,390	\$ -	\$ -	\$ 869,390	0.89%
Energy Maintenance System	\$	97,702	\$	97,702	\$ -	\$ -	\$ 97,702	0.10%
Exhaust Fans Replacement	\$	89,004	\$	89,004	\$ -	\$ 284	\$ 88,721	0.09%
Fire Alarm Replacement	\$	891,736	\$	891,736	\$ -	\$ -	\$ 891,736	0.91%
PA Replacement	\$	517,264	\$	517,264	\$ -	\$ -	\$ 517,264	0.53%
Security System Replacement	\$	145,021	\$	145,021	\$ -	\$ -	\$ 145,021	0.15%
Casework Repair/Replacement	\$	4,983	\$	13,627	\$ 8,644	\$ -	\$ 13,627	0.01%
Roof Hatch Replacement	\$	11,363	\$	11,363	\$ -	\$ -	\$ 11,363	0.01%
Irrigation Backflow	\$	28,027	\$	28,027	\$ -	\$ 4,578	\$ 23,450	0.03%
Concrete Sidewalk Replacement	\$	41,645	\$	67,569	\$ 25,924	\$ 36,843	\$ 30,726	0.07%
Landscape, Irrigation and Playfields	\$	212,166	\$	206,260	\$ (5,906)	\$ -	\$ 206,260	0.21%
Upgrade Irrigation System	\$	11,681	\$	11,681	\$ -	\$ -	\$ 11,681	0.01%
Repair Playground Equipment	\$	51,306	\$	55,874	\$ 4,568	\$ -	\$ 55,874	0.06%
Marquee Electrical	\$	34,981	\$	-	\$ (34,981)	\$ -	\$ -	0.00%
Paving Projects Summer 20-21	\$	608,408	\$	366,213	\$ (242,195)	\$ 252,193	\$ 114,020	0.37%
Total	\$	3,880,911	\$	3,644,805	\$ (236,106)	\$ 296,227	\$ 3,348,578	3.72%

Description  Vinci Park Elementary School	Origi	inal Adopted Budget 12/8/20	Current Budget as of 6/21/22	Budget Variances	Expenses as of 12/31/22	Balance	Percentage of Total Cost
Exterior Paint Door Numbers	\$	15,617	\$ 26,592	\$ 10,975	\$ -	\$ 26,592	0.03%
Exterior Signage	\$	22,139	\$ 22,942	\$ 803	\$ -	\$ 22,942	0.02%
Restroom Floor Replacement	\$	259,120	\$ 259,120	\$ -	\$ 21,736	\$ 237,384	0.26%
Restroom Modernation	\$	347,705	\$ 347,705	\$ -	\$ -	\$ 347,705	0.35%
Pods Improvement	\$	146,761	\$ 146,395	\$ (366)	\$ -	\$ 146,395	0.15%
Library Improvements	\$	65,008	\$ 74,294	\$ 9,286	\$ 42,708	\$ 31,586	0.08%
HVAC Replacement	\$	120,857	\$ 120,857	\$ -	\$ -	\$ 120,857	0.12%
<b>Energy Maintenance System</b>	\$	141,056	\$ 141,056	\$ -	\$ -	\$ 141,056	0.14%
Exhaust Fans Replacement	\$	123,424	\$ 123,424	\$ -	\$ 8,960	\$ 114,464	0.13%
Fire Alarm Replacement	\$	1,443,505	\$ 1,443,505	\$ -	\$ -	\$ 1,443,505	1.47%
PA Replacement	\$	833,365	\$ 833,365	\$ -	\$ -	\$ 833,365	0.85%
Security System Replacement	\$	241,701	\$ 241,701	\$ -	\$ -	\$ 241,701	0.25%
Roofing	\$	103,287	\$ 103,287	\$ -	\$ -	\$ 103,287	0.11%
Casework Repair/Replacement	\$	4,983	\$ 13,327	\$ 8,344	\$ -	\$ 13,327	0.01%
Roof Hatch Replacement	\$	12,219	\$ 12,219	\$ -	\$ -	\$ 12,219	0.01%
Irrigation Backflow	\$	28,027	\$ 28,027	\$ -	\$ 6,596	\$ 21,431	0.03%
Concrete Sidewalk Replacement	\$	48,827	\$ 48,827	\$ -	\$ 3,000	\$ 45,827	0.05%
Irrigation Control Replacement	\$	11,681	\$ 11,681	\$ -	\$ -	\$ 11,681	0.01%
Landscape, Irrigation and Playfields	\$	166,658	\$ 166,658	\$ -	\$ -	\$ 166,658	0.17%
Repair Playground Equipment	\$	25,841	\$ 50,853	\$ 25,012	\$ -	\$ 50,853	0.05%
Marquee Electrical	\$	31,464	\$ -	\$ (31,464)	\$ -	\$ -	0.00%
Total	\$	4,193,245	\$ 4,215,835	\$ 22,590	\$ 83,001	\$ 4,132,834	4.30%

Description	Origin	aal Adopted Budget 12/8/20	(	Current Budget as of 6/21/22	<b>Budget Variances</b>	Expenses as of 12/31/22	Balance	Percentage o Total Cost
Morrill Middle School								
Exterior Paint Door Numbers	\$	-	\$	39,496	\$ 39,496	\$ 3,754	\$ 35,742	0.04%
Exterior Signage	\$	32,332		32,870	\$ 538	\$ -	\$ 32,870	0.03%
Exterior Door and Hardware Replacement	\$	456,643	\$	418,163	\$ (38,480)	\$ 44,148	\$ 374,015	0.43%
Restroom Floor Replacement	\$	178,888	\$	178,888	\$ -	\$ 3,228	\$ 175,660	0.18%
Science Classrooms STEMS Labs	\$	800,022	\$	800,022	\$ -	\$ -	\$ 800,022	0.82%
Choir Room Improvements	\$	71,691	\$	71,691	\$ -	\$ -	\$ 71,691	0.07%
Art Classroom Improvements	\$	82,012	\$	82,012	\$ -	\$ -	\$ 82,012	0.08%
Library Improvements	\$	93,669	\$	93,669	\$ -	\$ 57,279	\$ 36,390	0.10%
Library Shelving Replacement	\$	-	\$	47,247	\$ 47,247	\$ 30,806	\$ 16,441	0.05%
Energy Maintenance System	\$	177,352	\$	177,352	\$ -	\$ 57,225	\$ 120,127	0.18%
Exhaust Fans Replacement	\$	100,408	\$	100,408	\$ -	\$ 260	\$ 100,149	0.10%
HVAC Filtration System	\$	214,951	\$	214,951	\$ -	\$ -	\$ 214,951	0.22%
Fire Alarm Replacement	\$	1,313,268	\$	1,313,268	\$ -	\$ 602,682	\$ 710,586	1.34%
PA Replacement	\$	773,274	\$	792,539	\$ 19,265	\$ 55,496	\$ 737,043	0.81%
Security System Replacement	\$	216,807	\$	217,889	\$ 1,082	\$ -	\$ 217,889	0.22%
Casework Repair/Replacement	\$	5,101	\$	13,678	\$ 8,577	\$ -	\$ 13,678	0.01%
Roof Hatch Replacement	\$	37,509	\$	37,509	\$ -	\$ -	\$ 37,509	0.04%
Amphitheater Improvements	\$	441,317	\$	448,592	\$ 7,275	\$ 358 <i>,</i> 350	\$ 90,242	0.46%
Landscape, Irrigation and Playfields	\$	351,431	\$	351,431	\$ -	\$ -	\$ 351,431	0.36%
Upgrade Irrigation System	\$	13,504	\$	13,504	\$ -	\$ 5 <i>,</i> 525	\$ 7,979	0.01%
Marquee Replacement	\$	-	\$	96,796	\$ 96,796		\$ 96,796	0.10%
Total	\$	5,360,179	\$	5,541,975	\$ 181,796	\$ 1,218,752	\$ 4,323,223	5.66%

December	Orrigi	inal Adamtad Dudaat		Command Doublest as of	Dudget Verience	F	Dalamas	Dawaanta aa af
Description	Urigi	inal Adopted Budget 12/8/20	l '	Current Budget as of 6/21/22	Budget Variances	Expenses as of 12/31/22	Balance	Percentage of Total Cost
Piedmont Middle School		12/0/20		0//		12/01/22		10001
Exterior Paint Door Numbers	\$	62,499	\$	63,405	\$ 906	\$	\$ 63,405	0.06%
Exterior Signage	\$	33,775	\$	34,751	\$ 976	\$ -	\$ 34,751	0.04%
Restroom Floor Replacement	\$	218,345	\$	218,345	\$ -	\$ 862	\$ 217,483	0.22%
Science Classrooms STEMS Labs	\$	784,929	\$	784,929	\$ -	\$ -	\$ 784,929	0.80%
Choir Room Improvements	\$	68,630	\$	68,630	\$ -	\$ -	\$ 68,630	0.07%
Band Classroom Improvements	\$	95,085	\$	95,085	\$ -	\$ -	\$ 95,085	0.10%
Art Classroom Improvements	\$	75,754	\$	75,754	\$ -	\$ -	\$ 75,754	0.08%
Library Improvements	\$	90,120	\$	90,120	\$ -	\$ 45,225	\$ 44,895	0.09%
Library Reception Desk	\$	39,823	\$	-	\$ (39,823)	\$ -	\$ -	0.00%
Energy Maintenance System	\$	158,963	\$	158,963	\$ -	\$ -	\$ 158,963	0.16%
Exhaust Fans Replacement	\$	91,116	\$	91,116	\$ -	\$ 331	\$ 90,786	0.09%
<b>HVAC Filtration System</b>	\$	167,918	\$	167,918	\$ -	\$ -	\$ 167,918	0.17%
Fire Alarm Replacement	\$	1,292,703	\$	1,292,703	\$ -	\$ 791,227	\$ 501,476	1.32%
PA Replacement	\$	758,963	\$	758,963	\$ -	\$ 55,063	\$ 703,900	0.77%
Security System Replacement	\$	212,785	\$	212,785	\$ -	\$ -	\$ 212,785	0.22%
Casework Repair/Replacement	\$	7,474	\$	13,361	\$ 5,887	\$ -	\$ 13,361	0.01%
Roof Hatch Replacement	\$	10,367	\$	10,367	\$ -	\$ -	\$ 10,367	0.01%
Irrigation Control Replacement	\$	13,504	\$	13,504	\$ -	\$ 5,525	\$ 7,979	0.01%
Landscape, Irrigation and Playfields	\$	389,678	\$	389,678	\$ -	\$ -	\$ 389,678	0.40%
Gym - Piedmont	\$	9,608,417	\$	9,879,797	\$ 271,380	\$ 1,007,912	\$ 8,871,885	10.08%
Total	\$	14,180,848	\$	14,420,174	\$ 239,326	\$ 1,906,144	\$ 12,514,030	14.71%

Description	Origin	al Adopted Budget	(	Current Budget as of		<b>Budget Variances</b>		Expenses as of		Balance	Percentage of
Sierramont Middle School		12/8/20		6/21/22				12/31/22			Total Cost
Exterior Paint Door Numbers	¢	39,823	¢	40,934	Ċ	1 111	\$		۲	40.024	0.04%
	¢	32,455		31,494	ı '	1,111	Ι΄.	-	ې خ	40,934	0.04%
Exterior Signage	φ	319,458		•	~	(961)	خ ا	- 4 445	γ	31,494	
Restroom Floor Replacement	φ ¢	,		319,458		-	<u>&gt;</u>	1,115	<b>ب</b>	318,344	0.33%
Science Classrooms STEMS Labs	\$	740,328		740,328	l '	-	\$ _	-	\$	740,328	0.76%
Reconfigure Choir Room	\$	281,048		281,048	l '	-	\$	-	\$	281,048	0.29%
Band Classroom Improvements	\$	74,113		74,113	\$	-	\$	-	\$	74,113	0.08%
Art Classroom Improvements	\$	72,865		72,865	\$	-	\$	-	\$	72,865	0.07%
Library Improvements	\$	70,263	\$	80,560	\$	10,297	\$	64,055	\$	16,505	0.08%
Library Shelving Replacement	\$	-	\$	47,247	\$	47,247	\$	54,412	\$	(7,165)	0.05%
HVAC Replacement	\$	3,162,576	\$	3,162,576	\$	-	\$	-	\$	3,162,576	3.23%
Exhaust Fans Replacement	\$	-	\$	-	\$	-	\$	331	\$	(331)	0.00%
HVAC Filtration System	\$	154,884	\$	154,884	\$	-	\$	-	\$	154,884	0.16%
Fire Alarm Replacement	\$	1,254,143	\$	1,254,143	\$	-	\$	-	\$	1,254,143	1.28%
PA Replacement	\$	730,275	\$	730,275	\$	-	\$	-	\$	730,275	0.75%
Security System Replacement	\$	206,769	\$	206,769	\$	-	\$	-	\$	206,769	0.21%
Casework Repair/Replacement	\$	117,032	\$	120,499	\$	3,467	\$	-	\$	120,499	0.12%
Roof Hatch Replacement	\$	28,143	\$	28,143	\$	-	\$	-	\$	28,143	0.03%
Concrete Sidewalk Replacement	\$	67,139	\$	67,139	\$	-	\$	75,494	\$	(8,355)	0.07%
Landscape, Irrigation and Playfields	\$	276,383	\$	276,383	\$	-	\$	-	\$	276,383	0.28%
Upgrade Irrigation System	\$	13,504	\$	13,504	l '	-	\$	5,525	\$	7,979	0.01%
Paving Sierramont Tennis Court	\$	476,781	\$	382,379	\$	(94,402)	\$	329,532	\$	52,847	0.39%
Marquee Replacement			\$	96,796		96,796		-	\$	96,796	0.10%
Total	\$	8,117,982	\$	8,181,537	\$	63,555		530,463	\$	7,651,074	8.35%

Description	Origi	nal Adopted Budget		Current Budget as of		<b>Budget Variances</b>		Expenses as of		Balance	Percentage of
		12/8/20		6/21/22				12/31/22			Total Cost
Technology - Classroom	\$	3,989,340	\$	4,031,270	Ś	41,930	Ś	-	Ś	4,031,270	4.11%
Technology - Wireless/Infrastructure	\$	847,345	1	1,770,987	l '	923,642		_	\$	1,770,987	1.81%
Technology - District Infrasturcture	\$	353,666		-	Ś	(353,666)		_	\$	-	0.00%
Technology - FIS Allowance	\$	163,711		114,439	Ś	(49,272)		_	\$	114,439	0.12%
Energy Conservation - Solar	\$	818,513		818,513	\$	-	\$	_	\$	818,513	0.84%
LED Lighting - Buildings	\$	-	\$	717,200	\$	717,200	\$	42,896	\$	674,304	0.73%
LED Lighting - Portables	\$	-	\$	283,226	\$	283,226		-	\$	283,226	0.29%
New District Office	\$	4,400,000	\$	3,227,100	\$	(1,172,900)		474,098	\$	2,753,002	3.29%
Old District Office	\$	-	\$	1,172,900	\$	1,172,900		66,423		1,106,477	1.20%
District Wide - School Site Kitchens	\$	4,014,516	\$	4,014,516	\$	-	\$	20,834	\$	3,993,682	4.10%
Marquee Underground Electrical Data	\$	-	\$	108,273	\$	108,273	\$	-	\$	108,273	0.11%
Buses Replacement	\$	-	\$	200,000	\$	200,000			\$	200,000	0.20%
QZAB	\$	2,000,000	\$	-	\$	(2,000,000)	\$	-	\$	-	0.00%
Program Administration	\$	4,140,180	\$	4,140,180	\$	-	\$	161,422	\$	3,978,758	4.22%
Bond Contingency	\$	3,362,273	\$	3,712,702	\$	350,429	\$	-	\$	3,712,702	3.79%
Total Program Cost	\$	98,000,000	\$	98,000,000	\$	-	\$	7,324,444	\$	90,675,556	100%

INTEREST ACCUMULATED FROM 2020-2021 as of March 31, 2021

Cost Center	Project	Status	Budget
Elementary Schoo	ols		
Majestic Way Elen	nentary School (001)		
	Modernization		
01 - 952001	Exterior Painting - Door Numbers	Complete	30,264
01 - 952003	Exterior Signage	Active	20,252
01 - 952005	Restroom floor replacement	Active	67,689
01 - 952006	Restroom moderation		376,999
01 - 952008	Replace fire separation doors and hardware		118,127
01 - 952015	Library Improvements	Active	91,767
01 - 952018	HVAC Replacement		2,407,551
01 - 952020	Exhaust Fans Replacement	Active	137,892
01 - 952021	HVAC filtration system		101,917
01 - 952023	Fire Alarm Replacement		977,008
01 - 952024	PA Replacement		555,804
01 - 952025	Security System Replacement		156,813
01 - 952029	Casework Repair/Replacement		13,732
01 - 952030	Roof Hatch Replacement		11,786
	Modernizatio	n Subtotal	5,067,600.98
	Site Improvements		
01 - 953002	Irrigation Backflow Installation	Complete	28,026
01 - 953003	Concrete sidewalk replacement	Complete	10,830
01 - 953006	Irrigation control Replacement	Complete	11,656
01 - 953007	Upgrade campus landscaping, irrigation, and play fields		71,320
01 - 953009	Repair playground equipment		83,734
	Site Improvement	s Subtotal	205,566
	Majestic Way Elementary School (001) Totals:		5,273,166

Cost Center	Project	Status	Budget
Brooktree Element	ary School (002)		
	Modernization		
02 - 952001	Exterior Painting - Door Numbers	Complete	30,878
02 - 952003	Exterior Signage		20,830
02 - 952005	Restroom floor replacement	Active	81,952
02 - 952006	Restroom moderation		382,329
02 - 952008	Replace fire separation doors and hardware		125,005
02 - 952015	Library Improvements	Complete	91,769
02 - 952018	HVAC Replacement		2,527,672
02 - 952020	Exhaust Fans Replacement	Active	147,310
02 - 952021	HVAC filtration system		105,390
02 - 952023	Fire Alarm Replacement		1,023,246
02 - 952024	PA Replacement		582,621
02 - 952025	Security System Replacement		164,386
02 - 952028	Entry Ramp Replacement at Portables	Complete	72,311
02 - 952029	Casework Repair/Replacement		13,715
02 - 952030	Roof Hatch Replacement		12,143
	Modernization Sul	btotal	5,381,557
	Site Improvements		
02 - 953001	Outdoor Eating Areas (shade structures)	Complete	83,733
02 - 953002	Irrigation Backflow Installation	Complete	28,027
02 - 953003	Concrete sidewalk replacement	Complete	11,554
02 - 953006	Irrigation control Replacement	Complete	11,681
02 - 953007	Upgrade campus landscaping, irrigation, and play fields		150,891
02 - 953009	Repair playground equipment		43,845
02 - 953013	Paving projects Summer 2020-2021	Complete	497,324
	Site Improvements Sul	btotal	827,054.90
	Brooktree Elementary School (002) Totals:		6,208,612

Cost Center	Project	Status	Budget
Cherrywood Eleme	entary School (003)		
	Modernization		
03 - 952001	Exterior Painting - Door Numbers		25,765
03 - 952003	Exterior Signage	Active	21,579
03 - 952005	Restroom floor replacement	Active	140,439
03 - 952006	Restroom moderation		426,440
03 - 952015	Library Improvements	Active	65,908
03 - 952018	HVAC Replacement		3,508,700
03 - 952019	Replace energy management system		96,712
03 - 952020	Exhaust Fans Replacement	Active	102,484
03 - 952021	HVAC filtration system		107,090
03 - 952023	Fire Alarm Replacement		852,009
03 - 952024	PA Replacement		492,068
03 - 952025	Security System Replacement		177,715
03 - 952029	Casework Repair/Replacement		14,328
03 - 952030	Roof Hatch Replacement		11,628
03 - 952031	Domestic Water Piping Replacement		266,969
	Modernization Sul	ototal	6,309,835
	Site Improvements		
03 - 953001	Outdoor Eating Areas (shade structures)	Complete	471,202
03 - 953005	Fencing	Complete	40,849
03 - 953006	Irrigation control Replacement	Complete	11,681
03 - 953007	Upgrade campus landscaping, irrigation, and play fields		244,652
03 - 953009	Repair playground equipment	Complete	92,404
03 - 953014	Replace Underground HVAC Piping		118,442
	Site Improvements Sul	ototal	979,231
	Cherrywood Elementary School (003) Totals		7,289,066

Cost Center	Project	Status	Budget
<b>Laneview Element</b>	ary School (004)		
	Modernization		
04 - 952001	Exterior Painting - Door Numbers		25,417
04 - 952003	Exterior Signage		19,154
04 - 952005	Restroom floor replacement	Active	183,076
04 - 952015	Library Improvements	Active	49,934
04 - 952017	Library Reception Desk Replacement	Active	26,131
04 - 952020	Exhaust Fans Replacement	Active	113,983
04 - 952021	HVAC filtration system		95,308
04 - 952023	Fire Alarm Replacement		803,829
04 - 952024	PA Replacement		464,789
04 - 952025	Security System Replacement		130,303
04 - 952029	Casework Repair/Replacement		13,811
04 - 952030	Roof Hatch Replacement		11,628
	Modernization Sul	ototal	1,937,363
!	Site Improvements		
04 - 953001	Outdoor Eating Areas (shade structures)	Complete	225,271
04 - 953002	Irrigation Backflow Installation	Complete	28,077
04 - 953003	Concrete sidewalk replacement	Complete	207,056
04 - 953006	Irrigation control Replacement	Complete	11,681
04 - 953007	Upgrade campus landscaping, irrigation, and play fields		244,460
04 - 953009	Repair playground equipment		57,401
	Site Improvements Sul	ototal	773,946
	Laneview Elementary School (004) Totals		2,711,309

Cost Center	Project	Status	Budget
<b>Noble Elementary</b>	School (005)		
	Modernization		
05 - 952001	Exterior Painting - Door Numbers		28,853
05 - 952003	Exterior Signage		18,934
05 - 952005	Restroom floor replacement	Active	199,812
05 - 952015	Library Improvements	Complete	69,041
05 - 952019	Replace energy management system		111,779
05 - 952020	Exhaust Fans Replacement	Active	122,877
05 - 952021	HVAC filtration system		96,406
05 - 952023	Fire Alarm Replacement		957,558
05 - 952024	PA Replacement		552,418
05 - 952025	Security System Replacement		154,877
05 - 952026	Roofing	Active	172,126
05 - 952029	Casework Repair/Replacement		13,627
05 - 952030	Roof Hatch Replacement	Active	10,305
05 - 952032	Gas Piping Replacement		15,336
	Modernization Su	btotal	2,523,950
	Site Improvements		
05 - 953002	Irrigation Backflow Installation	Complete	28,027
05 - 953003	Concrete sidewalk replacement	Active	111,880
05 - 953006	Irrigation control Replacement	Complete	11,681
05 - 953007	Upgrade campus landscaping, irrigation, and play fields		290,406
05 - 953009	Repair playground equipment	Active	60,605
	Site Improvements Su	btotal	502,599
	Noble Elementary School (005) Totals		3,026,549

Cost Center	Project	Status	Budget
Northwood Eleme	ntary School (006)		
	Modernization		
06 - 952001	Exterior Painting - Door Numbers		34,158
06 - 952003	Exterior Signage		20,535
06 - 952005	Restroom floor replacement	Active	139,075
06 - 952015	Library Improvements	Active	62,515
06 - 952017	Library Reception Desk Replacement	Active	29,186
06 - 952019	Replace energy management system		110,450
06 - 952020	Exhaust Fans Replacement	Active	142,967
06 - 952021	HVAC filtration system		98,497
06 - 952023	Fire Alarm Replacement		832,414
06 - 952024	PA Replacement	Active	472,494
06 - 952025	Security System Replacement		134,998
06 - 952026	Roofing	Active	1,284,675
06 - 952029	Casework Repair/Replacement		13,527
06 - 952030	Roof Hatch Replacement	Active	11,737
	Modernization Su	btotal	3,387,228
	Site Improvements		
06 - 953006	Irrigation control Replacement	Complete	11,681
06 - 953007	Upgrade campus landscaping, irrigation, and play fields	·	233,394
06 - 953009	Repair playground equipment		48,796
06 - 953013	Paving projects Summer 2020-2021	Complete	633,580
	Site Improvements Su	btotal	927,451
	Northwood Elementary School (006) Totals		4,314,678.37

**Measure U Bond Program** 

Bond Project List - January 11, 2023

Cost Center	Project	Status	Budget
<b>Ruskin Elementary</b>	School (007)		
	Modernization		
07 - 952001	Exterior Painting - Door Numbers		31,077
07 - 952003	Exterior Signage		23,461
07 - 952004	Exterior doors and hardware replacement	Active	162,961
07 - 952006	Restroom moderation		153,888
07 - 952015	Library Improvements	Active	63,741
07 - 952017	Library Reception Desk Replacement	Active	29,186
07 - 952019	Replace energy management system		109,837
07 - 952020	Exhaust Fans Replacement		92,158
07 - 952021	HVAC filtration system		117,670
07 - 952023	Fire Alarm Replacement		970,308
07 - 952024	PA Replacement		560,884
07 - 952025	Security System Replacement		165,149
07 - 952026	Roofing		1,503,691
07 - 952029	Casework Repair/Replacement		13,361
	Modernization Sub	ototal	3,997,369
	Site Improvements		
07 - 953002	Irrigation Backflow Installation	Complete	28,027
07 - 953003	Concrete sidewalk replacement	Active	113,007
07 - 953007	Upgrade campus landscaping, irrigation, and play fields		271,804
07 - 953008	Upgrade irrigation system	Complete	11,681
07 - 953009	Repair playground equipment	Active	53,552
	Site Improvements Sub	ototal	478,071
	Ruskin Elementary School (007) Totals		4,475,440

Cost Center	Project	Status	Budget
<b>Toyon Elementary</b>	School (008)		
	Modernization		
08 - 952001	Exterior Painting - Door Numbers		29,549
08 - 952003	Exterior Signage		20,935
08 - 952005	Restroom floor replacement	Active	127,673
08 - 952015	Library Improvements	Active	95,917
08 - 952018	HVAC Replacement		869,390
08 - 952019	Replace energy management system		97,702
08 - 952020	Exhaust Fans Replacement	Active	89,004
08 - 952023	Fire Alarm Replacement		891,736
08 - 952024	PA Replacement		517,264
08 - 952025	Security System Replacement		145,021
08 - 952029	Casework Repair/Replacement		13,627
08 - 952030	Roof Hatch Replacement		11,363
	Modernization Su	btotal	2,909,180
	Site Improvements		
08 - 953002	Irrigation Backflow Installation	Complete	28,027
08 - 953003	Concrete sidewalk replacement	Complete	67,569
08 - 953007	Upgrade campus landscaping, irrigation, and play fields		206,260
08 - 953008	Upgrade irrigation system	Complete	11,681
08 - 953009	Repair playground equipment	Active	55,874
08 - 953013	Paving projects Summer 2020-2021	Complete	366,213
	Site Improvements Su	btotal	735,624
	Toyon Elementary School (008) Totals		3,644,804

Cost Center	Project	Status	Budget
Vinci Park Element	ary School (009)		
	Modernization		
08 - 952001	Exterior Painting - Door Numbers		26,592
09 - 952003	Exterior Signage		22,942
09 - 952005	Restroom floor replacement	Active	259,120
09 - 952006	Restroom moderation		347,705
09 - 952007	Shared Area (Pods) Improvements		146,395
09 - 952015	Library Improvements	Active	74,294
09 - 952018	HVAC Replacement		120,857
09 - 952019	Replace energy management system		141,056
09 - 952020	Exhaust Fans Replacement		123,424
09 - 952023	Fire Alarm Replacement		1,443,505
09 - 952024	PA Replacement		833,365
09 - 952025	Security System Replacement		241,701
09 - 952026	Roofing		103,287
09 - 952029	Casework Repair/Replacement		13,327
09 - 952030	Roof Hatch Replacement		12,219
	Modernization Sub	ototal	3,909,788
	Site Improvements		
09 - 953002	Irrigation Backflow Installation	Complete	28,027
09 - 953003	Concrete sidewalk replacement	Complete	48,827
09 - 953007	Upgrade campus landscaping, irrigation, and play fields		166,658
09 - 953008	Upgrade irrigation system	Complete	11,681
09 - 953009	Repair playground equipment	Active	50,853
	Site Improvements Sub	ototal	306,046
	Vinci Park Elementary School (009) Totals		4,215,833

Cost Center	Project	Status	Budget
Summerdale Elem	entary School (010)		
	Modernization		
10 - 952001	Exterior Painting - Door Numbers	Active	31,291
10 - 952003	Exterior Signage		21,382
10 - 952005	Restroom floor replacement	Active	31,613
10 - 952008	Replace fire separation doors and hardware		104,929
10 - 952015	Library Improvements	Active	91,664
10 - 952018	HVAC Replacement		2,106,332
10 - 952020	Exhaust Fans Replacement		119,314
10 - 952021	HVAC filtration system		102,171
10 - 952023	Fire Alarm Replacement		845,585
10 - 952024	PA Replacement		480,925
10 - 952025	Security System Replacement		135,694
10 - 952029	Casework Repair/Replacement		13,617
10 - 952030	Roof Hatch Replacement		10,198
	Modernization Su	btotal	4,094,716
	Site Improvements		
10 - 953002	Irrigation Backflow Installation	Complete	28,026
10 - 953003	Concrete sidewalk replacement	Complete	10,340
10 - 953007	Upgrade campus landscaping, irrigation, and play fields		171,996
10 - 953008	Upgrade irrigation system	Complete	11,681
10 - 953009	Repair playground equipment		68,788
	Site Improvements Su	btotal	290,831
	Summerdale Elementary School (010) Totals		4,385,547
	Elementary Schoo	l Totals	45,545,006
	Liementary School	n i otais	73,343,000

Cost Center	Project	Status	Budget
ddle Schools			
Morrill Middle Sch	ool (011)		
	Modernization		
11 - 952001	Exterior Painting - Door Numbers	Active	39,496
11 - 952003	Exterior Signage		32,870
11 - 952004	Exterior doors and hardware replacement	Active	418,163
11 - 952005	Restroom floor replacement	Active	178,888
11 - 952010	Science classroom innovation/stem lab project		800,022
11 - 952012	Choir room Improvements		71,691
11 - 952014	Art classroom Improvements		82,012
11 - 952015	Library Improvements	Complete	93,669
11 - 952016	Library Shelving Replacement	Complete	47,247
11 - 952019	Replace energy management system		177,352
11 - 952020	Exhaust Fans Replacement		100,408
11 - 952021	HVAC filtration system		214,951
11 - 952023	Fire Alarm Replacement	Active	1,313,268
11 - 952024	PA Replacement	Active	792,539
11 - 952025	Security System Replacement	Active	217,889
11 - 952029	Casework Repair/Replacement		13,678
11 - 952030	Roof Hatch Replacement		37,509
	Modernization Sub	total	4,631,652
11 - 953004	Small amphitheater Improvements	Active	448,592
11 - 953007	Upgrade campus landscaping, irrigation, and play fields		351,431
11 - 953008	Upgrade irrigation system	Complete	13,504
11 - 953017	Marquee replacement	Active	96,796
	Site Improvements Sub	total	910,323
	Morrill Middle School (011) Totals		5,541,976

<b>Cost Center</b>	Project	Status	Budget
riedmont Middle S	School (012)		
	Modernization		
12 - 952001	Exterior Painting - Door Numbers		63,405
12 - 952003	Exterior Signage		34,751
12 - 952005	Restroom floor replacement	Active	218,345
12 - 952010	Science classroom innovation/stem lab project		784,929
12 - 952012	Choir room Improvements		68,630
12 - 952013	Band classrooms improvements		95,085
12 - 952014	Art classroom Improvements		75,754
12 - 952015	Library Improvements	Complete	90,120
12 - 952019	Replace energy management system		158,963
12 - 952020	Exhaust Fans Replacement		91,116
12 - 952021	HVAC filtration system		167,918
12 - 952023	Fire Alarm Replacement	Active	1,292,703
12 - 952024	PA Replacement	Active	758,963
12 - 952025	Security System Replacement	Active	212,785
12 - 952029	Casework Repair/Replacement		13,361
12 - 952030	Roof Hatch Replacement		10,367
	Modernization Su	btotal	4,137,195
	Site Improvements		
12 - 953007	Upgrade campus landscaping, irrigation, and play fields		389,678
12 - 953008	Upgrade irrigation system	Complete	13,504
	Site Improvements Su	btotal	403,182
	New Construction		
12 - 954001	Piedmont Gym		9,879,797
	New Construction Su	btotal	9,879,797
	Piedmont Middle School (012) Totals		14,420,174

Measure U Bond Program
Bond Project List - January 11, 2023

Cost Center	Project	Status	Budget
Sierramont Middle	School (013)		
	Modernization		
13 - 952001	Exterior Painting - Door Numbers		40,934
13 - 952003	Exterior Signage		31,494
13 - 952005	Restroom floor replacement	Active	319,458
13 - 952010	Science classroom innovation/stem lab project	Active	740,328
13 - 952011	Reconfigure choir room	Active	281,048
13 - 952013	Band classrooms improvements	Active	74,113
13 - 952014	Art classroom Improvements	Active	72,865
13 - 952015	Library Improvements	Active	80,560
13 - 952016	Library Shelving Replacement	Complete	47,247
13 - 952018	HVAC Replacement		3,162,576
13 - 952021	HVAC filtration system		154,884
13 - 952023	Fire Alarm Replacement		1,254,143
13 - 952024	PA Replacement		730,275
13 - 952025	Security System Replacement		206,769
13 - 952029	Casework Repair/Replacement		120,499
13 - 952030	Roof Hatch Replacement		28,143
	Modernization Su	btotal	7,345,335
	Site Improvements		
13 - 953003	Concrete sidewalk replacement	Active	67,139
13 - 953007	Upgrade campus landscaping, irrigation, and play fields		276,383
13 - 953008	Upgrade irrigation system	Complete	13,504
13 - 953012	Paving - SMT tennis courts	Active	382,379
13 - 953017	Marquee replacement	Active	96,796
	Site Improvements Su	btotal	836,201
	Sierramont Middle School (013) Totals		8,181,536

Middle School Totals 28,143,685

Cost Center	Project	Status	Budget
strict (000)			
District Wide - Ge	neral		
952002	Site Kitchens		4,014,516
954002	District Office - Ridder Park	Active	3,227,100
954003	District Office - Piedmont Road	Active	1,172,900
955001	Solar Projects		818,513
955002	LED Lighting Replacement - Buildings	Active	717,200
955003	LED Lighting Replacement - Portables	Active	283,226
955004	Marquee underground electrical/data pathway		108,273
955005	Buses Replacement	Active	200,000
955006	Classroom Desk Replacement		710,000
	District Wide - General Totals		11,251,728
Program Cost			
951001	Program Administration	Active	4,140,180
	Program Cost Totals		4,140,180
Technology			
956001	Technology-Wireless		1,770,98
956002	Technology-Classroom		4,031,270
956004	Technology-FIS Allowance		114,439
	Technology Totals		5,916,690
Contingency			
951002	BOND CONTINGENCY		3,002,704
332002	Contingency Totals		3,002,704
	· 1	District (000) Totals	24,311,309
	GRAND TOTAL		98,000,000

# BERRYESSA UNION SCHOOL DISTRICT INDEPENDENT CITIZENS' BOND OVERSIGHT COMMITTEE AMENDED AND RESTATED BYLAWS

**Committee Established.** The Berryessa Union School District (the "District") was successful at the election conducted on November 4, 2014 (the "2014 Election") in obtaining authorization from the District's voters to issue up to \$77,000,000 aggregate principal amount of the District's school facilities bond ("Measure L"). The District was also successful at the election conducted on March 3, 2020 (the "2020 Election" and together with the 2014 Election, the "Elections") in obtaining authorization from the District's voters to issue up to \$98,000,000 aggregate principal amount of the District's general obligation bonds ("Measure U" and together with Measure L, the "Measures"). The Elections were conducted under Proposition 39, being chaptered as the Strict Accountability in Local School Construction Bonds Act of 2000, at Section 15264 et seq. of the Education Code of the State ("Prop 39"). Pursuant to Section 15278 of the Education Code, the District is obligated to establish an Independent Citizens' Bond Oversight Committee in order to satisfy the accountability requirements of Prop 39. The Board of Trustees of the Berryessa Union School District (the "Board") has established an Independent Citizens' Bond Oversight Committee (the "Committee") which shall have the duties and rights set forth in these Amended and Restated Bylaws. The Committee does not have legal capacity independent from the District.

**Section 2.** Purposes. The purposes of the Committee are set forth in Prop 39, and these Bylaws are specifically made subject to the applicable provisions of Prop 39 as to the duties and rights of the Committee. The Committee shall be deemed to be subject to the *Ralph M. Brown Public Meetings Act* of the State of California and shall conduct its meetings in accordance with the provisions thereof. The District shall provide necessary administrative support to the Committee as shall be consistent with the Committee's purposes, as set forth in Prop 39.

The proceeds of general obligation bonds issued pursuant to the Elections are hereinafter referred to as "bond proceeds." The Committee shall confine itself specifically to bond proceeds generated under the Measures. Regular and deferred maintenance projects and all monies generated under other sources shall fall outside the scope of the Committee's review. However, to the extent that facilities are financed with a combination of Measure L and Measure U monies, and other non-bond funds, such projects shall be subject to Committee oversight and review.

- **Section 3.** <u>Duties.</u> To carry out its stated purposes, the Committee shall perform only the duties set forth in Sections 3.1, 3.2, and 3.3 hereof, and shall refrain from those activities set forth in Sections 3.4 and 3.5.
- 3.1 <u>Inform the Public</u>. The Committee shall inform the public concerning the District's expenditure of bond proceeds. In fulfilling this duty, all official communications to either the Board or the public shall come from the Chair acting on behalf of the Committee. The Chair shall only release information that reflects the majority view of the Committee.
- 3.2 <u>Review Expenditures</u>. The Committee shall review expenditure reports produced by the District to ensure that (a) bond proceeds were expended only for the purposes set forth in the Measures; and (b) no bond proceeds were used for teacher or administrative salaries or other

operating expenses in compliance with Attorney General Opinion 04-110, issued on November 9, 2004.

- 3.3 <u>Annual Report</u>. The Committee shall present to the Board, in public session, no later than March 31 following each fiscal year, an annual written report which shall include the following:
  - (a) A statement indicating whether the District is in compliance with the requirements of Article XIIIA, Section 1(b)(3) of the California Constitution; and
  - (b) A summary of the Committee's proceedings and activities for the preceding year.
- 3.4 <u>Duties of the Board/Superintendent</u>. Either the Board or the Superintendent, as the Board shall determine, shall have the following powers reserved to it, and the Committee shall have no jurisdiction over the following types of activities:
  - (i) Approval of contracts,
  - (ii) Approval of change orders,
  - (iii) Expenditures of bond funds,
  - (iv) Handling of all legal matters,
  - (v) Approval of project plans and schedules,
  - (vi) Approval of all deferred maintenance plans, and
  - (vii) Approval of the sale of bonds.
- 3.5 <u>Measures Projects Only</u>. In recognition of the fact that the Committee is charged with overseeing the expenditure of bond proceeds, the Board has not charged the Committee with responsibility for:
  - (a) Projects financed through the State of California, developer fees, redevelopment tax increments, certificates of participation, lease/revenue bonds, the general fund or the sale of surplus property without bond proceeds shall be outside the authority of the Committee.
  - (b) The establishment of priorities and order of construction for the bond projects, which shall be made by the Board in its sole discretion.
  - (c) The selection of architects, engineers, soils engineers, construction managers, project managers, CEQA consultants and such other professional service firms as are required to complete the project based on District criteria established by the Board in its sole discretion.
  - (d) The approval of the design for each project including exterior materials, paint color, interior finishes, site plan and construction methods (modular vs. permanent) which shall be determined by the Board in its sole discretion.

- (e) The selection of independent audit firm(s), performance audit consultants and such other consultants as are necessary to support the activities of the Committee.
- (f) The approval of an annual budget for the Committee that is sufficient to carry out the activities set forth in Prop 39 and included herein.
- (g) The adoption of a plan for publicizing the activities of the Committee, and a determination as to whether a mailer, a newspaper notice, or website materials would best suit the distribution of the Committee's findings and recommendations.
- (h) The amendment or modification of the Bylaws for the Committee, as provided herein, subject to the legal requirements of Proposition 39.
- (i) The appointment or reappointment of qualified applicants to serve on the Committee, subject to legal limitations, and based on criteria adopted in the Board's sole discretion as part of carrying out its function under Prop 39.

#### Section 4. <u>Authorized Activities</u>.

- 4.1 In order to perform the duties set forth in Section 3.0, the Committee may engage in the following authorized activities:
  - (a) Receive copies of the District's annual, independent performance audit and annual, independent financial audit required by Prop 39 (Article XIIIA of the California Constitution) (together, the "Audits") at the same time said Audits are submitted to the District, and review the Audits.
  - (b) Inspect District facilities and grounds for which bond proceeds have been or will be expended, in accordance with any access procedure established by the District's Chancellor.
    - (c) Review copies of deferred maintenance plans developed by the District.
  - (d) Review efforts by the District to maximize bond proceeds by implementing various cost-saving measures.
  - (e) Receive from the Board, within three months of the District receiving the Audits, responses to any and all findings, recommendations, and concerns addressed in the Audits, and review said responses.

#### Section 5. Membership.

#### 5.1 Number.

The Committee shall consist of at least seven (7) members appointed by the Board from a list of candidates submitting written applications, and based on criteria established by Prop 39, to wit:

• One (1) member shall be the parent or guardian of a child enrolled in the District.

- One (1) member shall be both a parent or guardian of a child enrolled in the District and active in a parent-teacher organization, such as the P.T.A. or a school site council.
- One (1) member active in a business organization representing the business community located in the District.
- One (1) member active in a senior citizens' organization.
- One (1) member active in a bona-fide taxpayers association.
- Two (2) members of the community at-large.

#### 5.2 Qualification Standards.

- (a) To be a qualified person, he or she must be at least 18 years of age.
- (b) The Committee may not include any employee, official of the District or any vendor, contractor or consultant of the District.

#### 5.3 Ethics: Conflicts of Interest.

- (a) Members of the Committee are not subject to the Political Reform Act (Gov. Code §§ 81000 *et seq.*), and are not required to complete Form 700; but each member shall comply with the Committee Ethics Policy attached as "Attachment A" to these Bylaws.
- (b) Pursuant to Section 35233 of the Education Code, the prohibitions contained in Article 4 (commencing with Section 1090) of Division 4 of Title 1 of the Government Code ("Article 4") and Article 4.7 (commencing with Section 1125) of Division 4 of Title 1 of the Government Code ("Article 4.7") are applicable to members of the Committee. Accordingly:
  - (i) Members of the Committee shall not be financially interested in any contract made by them in their official capacities or by the Committee, nor shall they be purchasers at any sale or vendors at any purchase made by them in their official capacity, all as prohibited by Article 4; and
  - (ii) Members of the Committee shall not engage in any employment, activity, or enterprise for compensation which is inconsistent, incompatible, in conflict with, or inimical to duties as a member of the Committee or with the duties, functions, or responsibilities of the Committee or the District. A member of the Committee shall not perform any work, service, or counsel for compensation where any part of his or her efforts will be subject to approval by any other officer, employee, board, or commission of the District's Board of Trustees, except as permitted under Article 4.7.
- 5.4 <u>Term.</u> Except as otherwise provided herein, each member shall serve a term of two (2) years, commencing as of the date of appointment by the Board. No member may serve more than three (3) consecutive terms. At the Committee's first meeting, members will draw lots or otherwise

select a minimum of two members to serve for an initial one (1) year term and the remaining members for an initial two (2) year term. Members whose terms have expired may continue to serve on the Committee until a successor has been appointed. Members who have previously served on the Measure L Committee shall be permitted to serve on the Committee and, if appointed by the Board, are entitled to serve three (3) new consecutive two (2) year terms from the date of their appointment.

- 5.5 <u>Appointment</u>. Members of the Committee shall be appointed by the Board through the following process: (a) the District will advertise in the local newspapers, on its website, and in other customary forums, as well as solicit appropriate local groups for applications; (b) the Superintendent will review the applications; and (c) the Superintendent will make recommendations to the Board.
- 5.6 Removal; Vacancy. The Board may remove any Committee member for any reason, including failure to attend two consecutive Committee meetings without reasonable excuse or for failure to comply with the Committee Ethics Policy. Upon a member's removal, his or her seat shall be declared vacant. The Board, in accordance with the established appointment process shall fill any vacancies on the Committee. The Board shall seek to fill vacancies within 90 days of the date of occurrence of a vacancy.
  - 5.7 Compensation. The Committee members shall not be compensated for their services.
- 5.8 <u>Authority of Members</u>. (a) Committee members shall not have the authority to direct staff of the District; (b) individual members of the Committee retain the right to address the Board, either on behalf of the Committee or as an individual; (c) the Committee shall not establish subcommittees for any purpose; and (d) the Committee shall have the right to request and receive copies of any public records relating to projects funded by the Measures.

#### Section 6. Meetings of the Committee.

- 6.1 <u>Meetings</u>. The Committee shall meet at least once a year, including an annual organizational meeting, but shall not meet more frequently than quarterly.
- 6.2 <u>Location</u>. All meetings shall be held within the boundaries of the Berryessa Union School District, located in Santa Clara County, California.
- 6.3 <u>Procedures</u>. All meetings shall be open to the public in accordance with the *Ralph M. Brown Act*, Government Code Section 54950 *et seq*. Meetings shall be conducted according to such additional procedural rules as the Committee may adopt. A majority of the number of Committee members shall constitute a quorum for the transaction of any business of the Committee except adjournment.

#### Section 7. <u>District Support</u>.

- 7.1 The District shall provide to the Committee necessary technical and administrative assistance as follows:
  - (a) Preparation of and posting of public notices as required by the *Brown Act*, ensuring that all notices to the public are provided in the same manner as notices regarding meetings of the District Board;

- (b) Provision of a meeting room, including any necessary audio/visual equipment;
- (c) Preparation, translation and copies of any documentary meeting materials, such as agendas and reports; and
- (d) Retention of all Committee records, and providing public access to such records on an Internet website maintained by the District.
- 7.2 District staff and/or District consultants shall attend Committee proceedings in order to report on the status of projects and the expenditure of bond proceeds.
- **Section 8.** Reports. In addition to the Annual Report required in Section 3.3, the Committee may report to the Board from time to time in order to advise the Board on the activities of the Committee. The Annual Report shall be in writing and shall summarize the proceedings and activities conducted by the Committee.
- **Section 9.** Officers. The Superintendent shall appoint the initial Chair. Thereafter, the Committee shall elect a Chair and a Vice-Chair who shall act as Chair only when the Chair is absent. The Chair and Vice-Chair shall serve in such capacities for a term of one year and may be re-elected by vote of a majority of the members of the Committee.
- **Section 10.** <u>Amendment of Bylaws</u>. Any amendment to these Bylaws shall be approved by a majority vote of the Board.
- **Section 11.** <u>Termination</u>. The Committee shall automatically terminate and disband concurrently with the Committee's submission of the final Annual Report which reflects the final accounting of the expenditure of all monies authorized by the Measures.

#### ATTACHMENT A

## CITIZENS' BOND OVERSIGHT COMMITTEE ETHICS POLICY STATEMENT

This Ethics Policy Statement provides general guidelines for Committee members in carrying out their responsibilities. Not all ethical issues that Committee members face are covered in this Statement. However, this Statement captures some of the critical areas that help define ethical and professional conduct for Committee members. The provisions of this Statement were developed from existing laws, rules, policies and procedures as well as from concepts that define generally accepted good business practices. Committee members are expected to strictly adhere to the provisions of this Ethics Policy.

#### **POLICY**

- CONFLICT OF INTEREST. A Committee member shall not make or influence a District decision related to: (1) any contract funded by bond proceeds, or (2) any construction project which will benefit the Committee member's outside employment, business, or personal finances or benefit an immediate family member, such as a spouse, child or parent.
- OUTSIDE EMPLOYMENT. A Committee member shall not use his or her authority over a particular matter to negotiate future employment with any person or organization that relates to: (1) any contract funded by bond proceeds, or (2) any construction project. A Committee member shall not make or influence a District decision related to any construction project involving the interest of a person with whom the member has an agreement concerning current or future employment, or remuneration of any kind. For a period of two (2) years after leaving the Committee, a former Committee member may not represent any person or organization for compensation in connection with any matter pending before the District that, as a Committee member, he or she participated in personally and substantially. Specifically, for a period of two (2) years after leaving the Committee, a former Committee member and the companies and businesses for which the member works shall be prohibited from contracting with the District with respect to: (1) bidding on projects funded by the bond proceeds; and (2) any construction project.
- COMMITMENT TO UPHOLD LAW. A Committee member shall uphold the federal and California Constitutions, the laws and regulations of the United States and the State of California (particularly the Education Code) and all other applicable government entities, and the policies, procedures, rules and regulations of the Berryessa Union School District.
- COMMITMENT TO DISTRICT. A Committee member shall place the interests of the District above any personal or business interest of the member.