Berryessa Union School District (BUSD) Citizens' Bond Oversight Committee (CBOC)

Construction Bond Measure "L" Annual Report to the Board of Trustees of BUSD, February 23, 2016

In accordance with Bond Measure "L", an independent Citizens' Oversight Committee was appointed to assure that Bond funds are being spent as outlined in the Measure "L" Bond Language.

The CBOC is composed of specific members of our community including; a Business Representative, a Senior Citizen Group Representative, a Taxpayer Organization Member, a Parent or Guardian of Child Enrolled in the District, a Parent or Guardian of a Child Enrolled in the District & Active in a Parent-Teacher Organization, and an At-Large Community Member.

Our members are:

Kevin Costello – Chair, At-Large Community Member (May 7, 2017)*

Martin Michaels – Vice Chair, Senior Citizen Group Representative (May 7, 2016)*

Adrienne O'Leary – Parent or Guardian of Child Enrolled in the District (May 7, 2016)*

Amy Chen – Parent or Guardian of a Child Enrolled in the District & Active in a Parent-Teacher Organization (May 7, 2017)*

Frank Cancilla – Business Representative (May 7, 2017)*
Susan Fowle – At-Large Community Member (May 7, 2017)*
Vacancy - Taxpayer Organization Member (Position not filled)
*End of Term

Our committee meets quarterly to review the progress of Bond construction and spending. The meetings consist of members receiving, in advance, staff reports including information on each school site's proposed projects, their status and the cost of construction to date. Our meetings will also include site visits to see and experience the actual work as progress is made.

Meeting dates with quarterly updates:

June 10, 2015 - Items discussed were:

- By laws and committee responsibilities
- Report to the Board
- Established terms for committee members
- Established meeting dates for 2015-2016
- Appointment of Chair

Each meeting will consist of site descriptions of projects, schedules for proposed projects, status of activities for the affected sites and the financial impact and status of the Bond monies. Our committee discusses all facets of the Bond projects and spending with BUSD staff. BUSD staff provides information and answers to questions from committee members.

Ribbon Cutting Ceremonies:

June 24, 2015 - Northwood Elementary School New Playground – Ground Breaking August 8, 2015 – Northwood Elementary School New Playground – Ribbon Cutting

As a result of the above outlined activities, we, the CBOC find, to our satisfaction, that the BUSD Measure "L" Bond Facilities Construction Program is in compliance with the Measure "L" Bond language, and Proposition 39. Furthermore, the CBOC is satisfied that the District is in compliance with the requirements of Article XIIIA, Section 1(b) (3) of the California Constitution.

Kevin Costello,	Martin Michaels,
Chair, At-Large Community Member	Vice Chair, Senior Citizen Group Representative
Adrienne O'Leary	Frank Cancilla
Member, Parent or Guardian of Child	Member, Business Representative
Enrolled in the District	
Amy Chen	Susan Fowle
Member, Parent or Guardian of a Child	Member, At-Large Community Member

Attachments:

- A. Measure L General Obligation Bond Building Fund of Berryessa Union School District Audit Report For The Fiscal Year Ended June 30, 2015 (Nigro & Nigro PC)
- B. Measure L Cost Control Summary (June 30, 2015)
- C. Measure L Board Update (July 14,2015)

Enrolled in the District & Active in a

Parent-Teacher Organization

AUDIT REPORT

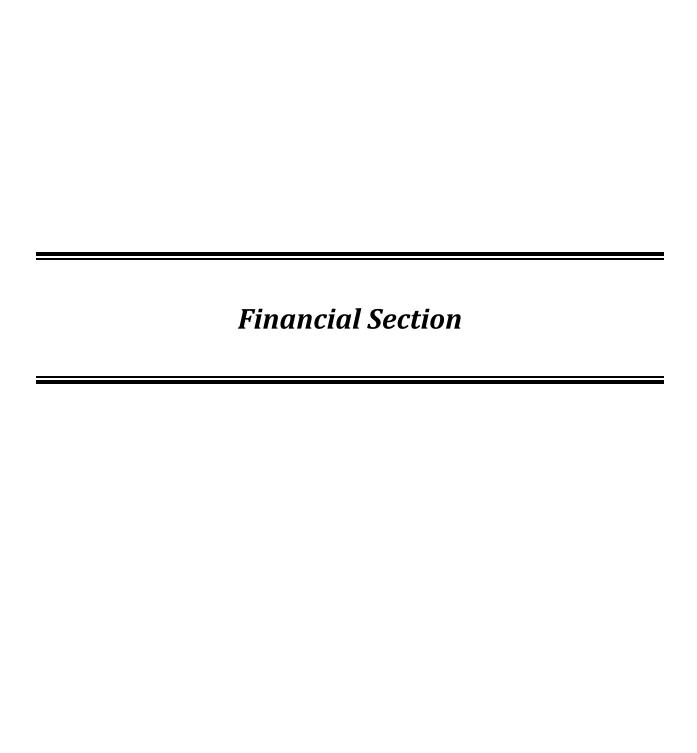
For the Fiscal Year Ended June 30, 2015



For the Fiscal Year Ended June 30, 2015 Table of Contents

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Introduction and Citizens' Oversight Committee Member Listing June 30, 2015

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 7,700 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 \$77.0 million of general obligation bonds. On February 26, 2015, the District issued Series A of the Election of 2014 General Obligation bonds in the amount of \$40.0 million. The bonds were issued to repair, upgrade, acquire, construct, and equip certain District property and facilities and to pay costs of issuance of the bonds.

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, 2015.

Name	Title Representation					
Kevin Costello	Chair	At-Large Community Member				
Martin Michaels	Vice-Chair	Senior Citizen Group Representative				
Susan Fowle	Member	At-Large Community Member				
Amy Chen	Member	Parent/ Guardian of Child in District - Active in Parent Teacher Organization				
Frank Cancilla	Member	Business Representative				
Adrienne O'Leary	Member	Parent/ Guardian of Child in District				
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 Financial Statements

We have audited the accompanying financial statements of the Measure "L" General Obligation Bond Building Fund of Berryessa Union School District, as of and for the fiscal year ended June 30, 2015, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure "L" General Obligation Bond Building Fund of Berryessa Union School District, as of June 30, 2015, 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.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Measure "L" 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, 2015, 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 October 23, 2015 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Murrieta, California October 23, 2015

Nigro+Nigro, PC

Balance Sheet June 30, 2015

	M	leasure "L"
ASSETS		
Cash	\$	39,058,555
Accounts receivable	4	53,641
Due from other funds		814
Due it official fullus		014
Total Assets	\$	39,113,010
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$	851,317
Due to other funds		9,090
Total Liabilities		860,407
Fund Balance		
Restricted for capital projects		38,252,603
Total Liabilities and Fund Balance	\$	39,113,010

Statement of Revenues, Expenditures, and Changes in Fund Balance For the Fiscal Year Ended June 30, 2015

	Measure "L"				
REVENUES					
Interest earnings	\$	63,790			
Total Revenues		63,790			
EXPENDITURES					
Current:					
Plant Services:					
Classified salaries		18,706			
Benefits		4,307			
Materials and supplies		235,060			
Services and other operating expenditures		276,980			
Capital Outlay		1,066,134			
Debt Service:					
Issuance costs		210,000			
Total Expenditures		1,811,187			
Excess (Deficiency) of Revenues					
Over (Under) Expenditures		(1,747,397)			
OTHER FINANCING SOURCES (USES)					
Proceeds from bonds		40,000,000			
Total Other Financing Sources (Uses)		40,000,000			
Net Change in Fund Balance		38,252,603			
Fund Balance, July 1, 2014		<u>-</u>			
Fund Balance, June 30, 2015	\$	38,252,603			

Notes to Financial Statements June 30, 2015

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

On November 4, 2014, the District voters authorized \$77.0 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. 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 Measure "L".

The Bond proceeds are accounted for in the District's Building Fund (21.0), where they are expended for the approved projects. The statements presented are for the individual Measure "L" 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 Measure "L" 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 yearend. 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, 2015

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.

Notes to Financial Statements June 30, 2015

NOTE 2 - CASH

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 cost which approximates 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, 2015, the County Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles.

NOTE 3 - ACCOUNTS RECEIVABLE

The total accounts receivable at June 30, 2015, in the amount of \$53,641 represents amounts due from the Santa Clara County Treasurer for interest earnings for the quarter ended June 30, 2015.

NOTE 4 - MEASURE "L" GENERAL OBLIGATION BONDS

Series A

On March 12, 2015, the District issued \$40,000,000 of Series A Election of 2014 General Obligation Bonds. The bonds are general obligations of the District. The County is obligated to levy ad valorem taxes upon all property within the District for the payment of interest on and principal of the bonds. The County records the collection of taxes and payments of bond principal and interest in a separate fund, which is not reported here. The bonds were issued to repair, upgrade, acquire, construct, and equip certain District property and facilities and to pay costs of issuance of the bonds.

The bonds were issued as: Current Interest Serial Bonds of \$22,750,000 with stated interest rates ranging between 3.125% and 5.0% and fully maturing on August 1, 2039, Current Interest Term Bonds of \$4,700,000, \$4,900,000, and \$7,650,000 each with stated interest rates of 3.5% due August 1, 2038, 2041, and 2044, respectively. At June 30, 2015, the outstanding principal balance of the bonds was \$40,000,000.

Notes to Financial Statements June 30, 2015

NOTE 4 - MEASURE "L" GENERAL OBLIGATION BONDS (continued)

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

Fiscal Year	Principal	Interest	Total
2015-2016	\$ -	\$ 1,369,141	\$ 1,369,141
2016-2017	1,000,000	1,520,113	2,520,113
2017-2018	1,350,000	1,461,363	2,811,363
2018-2019	-	1,427,613	1,427,613
2019-2020	-	1,427,613	1,427,613
2020-2025	650,000	7,109,313	7,759,313
2025-2030	4,825,000	6,473,687	11,298,687
2030-2035	8,375,000	4,873,487	13,248,487
2035-2040	11,250,000	3,210,844	14,460,844
2040-2045	12,550,000	1,112,125	13,662,125
Total	\$ 40,000,000	\$ 29,985,299	\$ 69,985,299

NOTE 5 - INTERFUND TRANSACTIONS

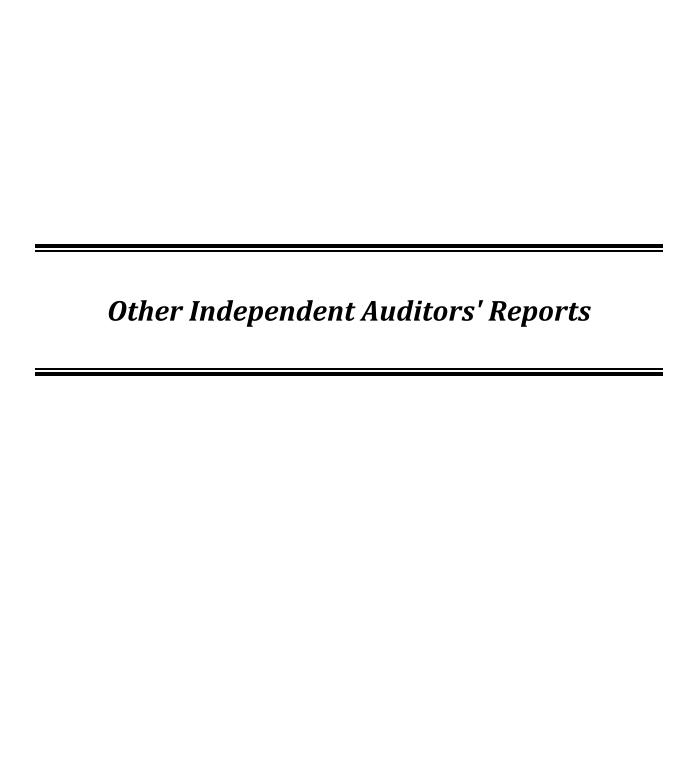
Balances Due To/From Other Funds

Balances due to/from other funds at June 30, 2015, consisted of the following:

Building Fund due to Deferred Maintenance Fund for modernization work performed	\$ 9,090
General Fund due to Building Fund for bond program expenses	\$ 814

NOTE 6 - CONSTRUCTION COMMITMENTS

At June 30, 2015, the District had commitments with respect to unfinished capital projects of approximately \$4.6 million to be paid from a combination of state and local funds.





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 Measure "L" General Obligation Bond Building Fund of Berryessa Union School District as of and for the year ended June 30, 2015, and the related notes to the financial statements, and have issued our report thereon dated October 23, 2015.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 October 23, 2015

Nigro+Nigro, 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 Measure "L" General Obligation Bond for the fiscal year ended June 30, 2015, 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 (21.0) 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 Measure "L".
- 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, 2014, to June 30, 2015. The expenditures tested included all object and project codes associated with the bond projects. Expenditures incurred subsequent to June 30, 2015, 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, 2015, for the Measure "L" 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 Measure "L" 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 \$1.2 million (67.7%) in bond fund invoices paid, which is a combination of 2014-15 expenditures and payments on liabilities accrued as of June 30, 2015, and paid in 2015-16. 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" election documents.
- We selected a sample of expenditures for the fiscal year ended June 30, 2015, and reviewed supporting documentation to ensure that such funds were properly expended on the authorized bond projects.
- We visited construction sites at Majestic Way Elementary, Cherrywood Elementary, and Piedmont Middle Schools to ensure that expenditures made corresponded with the actual work performed at the site.
- We verified that funds from the Building Fund (21.0) 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 (21.0) 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, the District complied with the compliance requirements for the Measure "L" 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 October 23, 2015

Nigro+Nigro, PC

Project Budget

BERRYESSA UNION SCHOOL DISTRICT
MEASURE L BOND
2014-15
June 30, 2015

Cost Control Summary											
<u> </u>		IMMARY		Belower							
Description	Adopted Budget	Operating Budget	Total Expended to Date	Balance							
	01/21/15	06/30/15	06/30/15								
HARD CONSTRUCTION COSTS											
Construction	\$ 50,912,596.72										
Construction Contingency Sub-Total Hard Costs	\$ 4,598,258.97 \$ 55,510,855.69	\$ 4,598,258.97 \$ 55,510,855.65	\$ - \$ 1,020,118.56	\$ (4,598,258.97 \$ (54,490,737.09							
SOFT CONSTRUCTION COSTS											
Architectural & Engineering											
Architectural & Engineering Architectural & Engineering Reimbursable	\$ 4,881,292.87 \$ 221,825.27			\$ (4,682,924.95 \$ (221,825.27							
	\$ 221,023.27	\$ 221,825.27	-	\$ (221,023.27							
Specialty Consultants Engineering Studies / Surveys	\$ 65,000.00			, ,							
Kitchen Consultant Geotechnical Report	\$ 50,000.00 \$ 52,000.00			\$ (50,000.00 \$ (44,850.00							
Hazardous Material Consulting	\$ -	\$ -	\$ -	\$ -							
CEQA Technology Consultant	\$ 31,000.00 \$ 80,000.00			\$ (31,000.00 \$ (80,000.00							
Construction Management											
Construction Management Reimbursable	\$ 2,868,536.52 \$ 130,620.09			\$ (2,846,414.62 \$ (130,620.18							
Plan Check & Permit Fees											
ORS/Division of the State Architect Fee CDE Fee	\$ 393,495.50	\$ 393,495.50	\$ - \$ -	\$ (393,495.50 \$ -							
Other Permit & Plan Check Fees	\$ 50,000.00		\$ -	\$ (50,000.00							
Utilities Fee	\$ 150,000.00	\$ 150,000.00	\$ -	\$ (150,000.00							
Document Reproduction Document Reproduction & Printing	\$ 80,000.00										
Advertisement	\$ 12,000.00	\$ 12,000.00	\$ 2,392.39	\$ (9,607.61							
Testing & Inspection DSA Project Inspector	\$ 830,194.94	\$ 830,194.94	\$ -	\$ (830,194.94							
Material Testing & Inspection Geotechnical Inspection	\$ 166,028.61 \$ 70,750.00	\$ 166,028.61	\$ -	\$ (166,028.61 \$ (70,750.00							
Hazardous Material Inspection	\$ -	\$ -	\$ 20,425.00								
Miscellaneous Expenses											
Legal Fees	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -							
State Funding Consultant Community Relations Consultant	\$ \$	\$ - \$ -	\$ - \$ -	\$ - \$ -							
Miscellaneous	\$ 50,000.00	\$ 50,000.00	\$ 985.26	\$ (49,014.74							
Soft Cost Contingency	\$ 318,690.35	\$ 318,690.35	\$ -	\$ (318,690.35							
Sub-Total Softs Costs	\$ 10,501,434.15	\$ 10,501,434.34	\$ 264,235.67	\$ (10,237,198.67							
OTHER PROJECT COSTS											
Interim Housing	\$ -	\$ -	\$ -	\$ -							
Moving Furniture, Fixtures & Equipment	\$ 1,060,000.00 \$ 5,684,000.00	\$ 1,060,000.00 \$ 5,684,000.00		\$ (1,060,000.00 \$ (5,684,000.00							
Security Equipment	\$ 27,500.00	\$ 27,500.00		\$ (27,500.00							
Sub-Total Other Project Costs	\$ 6,771,500.00	\$ 6,771,500.00	\$ -	\$ - \$ (6,771,500.00							
PROGRAM COSTS											
Administration											
District Staff Cost/Program Management Costs Legal Fees	\$ 1,375,000.00 \$ 125,000.00										
-	3 123,000.00	123,000.00	10,557.03	\$ (114,002.55							
Special Consultants Master Plan Costs	\$ 150,000.00	\$ 150,000.00	\$ 130,000.00	\$ (20,000.00							
Hazardous Material Consulting Geotechnical Report	\$ 40,000.00 \$ 50,000.00			\$ (40,000.00 \$ (50,000.00							
Roofing Consulant	\$ -	\$ -	\$ -	\$ -							
Design Guidelines, Standard Specifications	\$ 30,000.00	\$ 30,000.00	÷ -	\$ (30,000.00							
Program Support Costs Printing, Supplies & Reimbursables	\$ 65,000.00	\$ 65,000.00	\$ 1,936.02	\$ (63,063.98							
Office Equipment Interim Housing	\$ 25,000.00 \$ 125,000.00			\$ (2,860.95 \$ (125,000.00							
Seminars/Training Product Research	\$ 10,000.00 \$ 5,000.00	\$ 10,000.00	\$ -	\$ (10,000.00 \$ (5,000.00							
Public Relations and Contractor Outreach	\$,000.00	3,000.00		(5,000.00							
Public Relations/Communications	\$ 75,000.00			\$ (75,000.00							
Public Bid Advertising	\$ 15,000.00	\$ 15,000.00	-	\$ (15,000.00							
Bond Costs Bond Counsel Advisor	\$ 170,000.00			· · · · · · · · · · · · · · · · · · ·							
Bond Underwriter Issuance Costs	\$ 470,000.00 \$ 30,000.00	*		\$ (470,000.00 \$ 27,000.00							
Disclosure Counsel Financial Advisor	\$ 40,000.00 \$ 90,000.00	\$ 40,000.00	\$ 20,000.00	\$ (20,000.00 \$ (45,000.00							
Election Costs	\$ 90,000.00			• • • • • • • • • • • • • • • • • • • •							
Program Contingency											
Program Cost Contingency	\$ 88,500.00	· · · · · · · · · · · · · · · · · · ·		\$ (88,500.00							
Total Program Costs	\$ 3,038,500.00	\$ 3,038,500.00	\$ 526,832.72	\$ (2,511,667.28							
Bond Reserve	\$ 1,177,710.50	\$ 1,177,710.50	\$ -	\$ (1,177,710.50							
TOTAL CONSTRUCTION PROGRAM COSTS	\$ 77,000,000,34	\$ 77,000,000,49	¢ 1 911 196 0E	¢ (75 199 912 5 <i>A</i>							

77,000,000.34 \$

77,000,000.49 \$

1,811,186.95 \$

(75,188,813.54)

TOTAL CONSTRUCTION PROGRAM COSTS

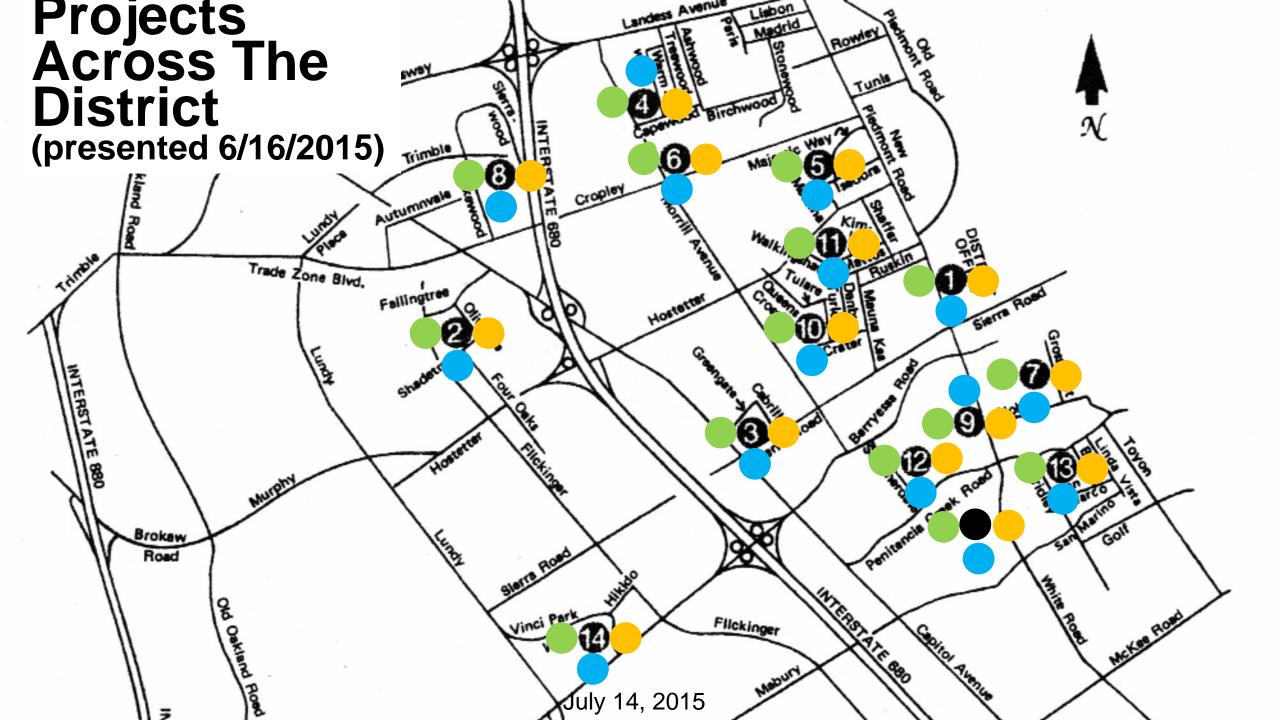
Berryessa Union School District Measure L Bond Construction Program

Board of Trustees Update

July 14, 2015

Introduction

The following presentation is intended to provide the Board of Trustees with an update on the progress of Measure L Construction Bond Projects. These are projects that are currently active throughout the District.

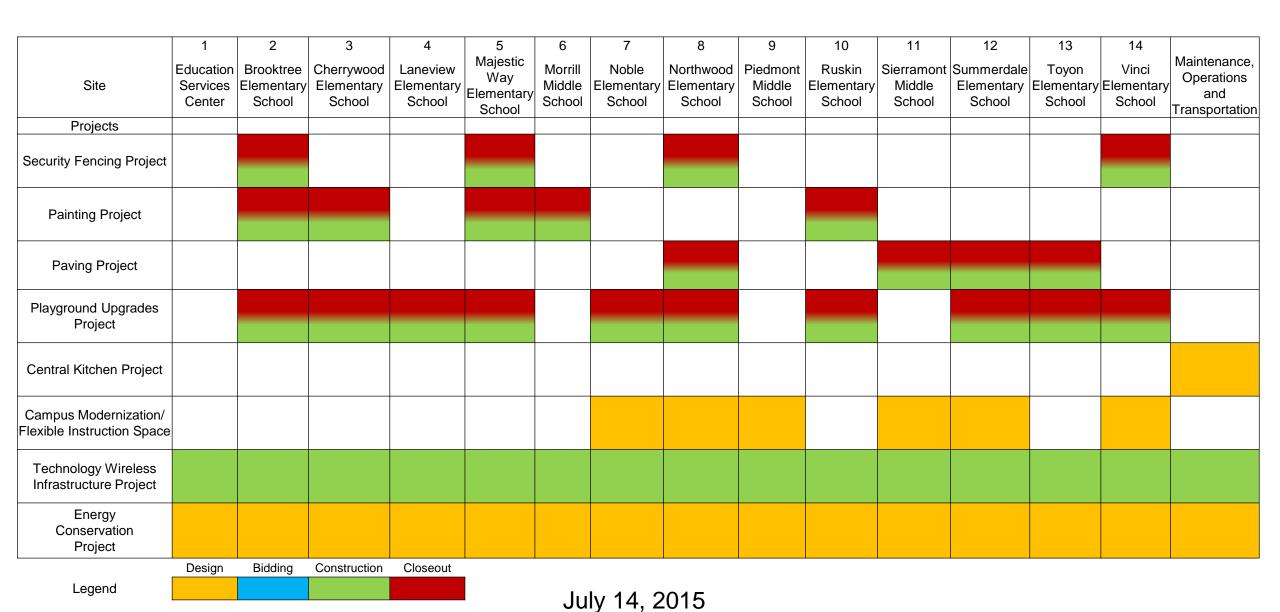


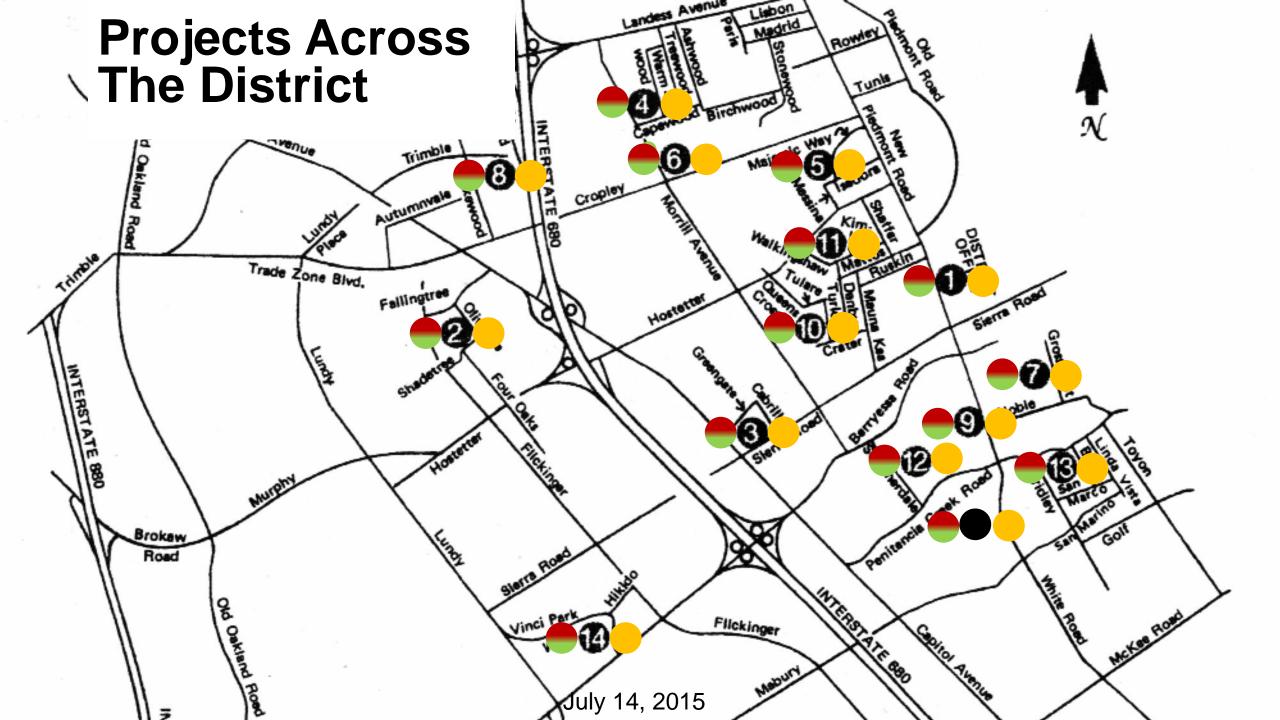
Current Overall Project Status (presented 6/16/2015)

	T .	T -	T -	T	T	Г -	T	Г -	T -		T		T	T	
Site	1 Education Services Center		3 Cherrywood Elementary School	4 Laneview Elementary School	5 Majestic Way Elementary School	6 Morrill Middle School	7 Noble Elementary School	8 Northwood Elementary School	9 Piedmont Middle School	10 Ruskin Elementary School		12 Summerdale Elementary School		School	Maintenance, Operations and Transportation
Projects															
Security Fencing Project															
Painting Project															
Paving Project															
Playground Upgrades Project															
Central Kitchen Project															
Campus Modernization/ Flexible Instruction Space															
Technology Wireless Infrastructure Project															
Energy Conservation Project															
	Design	Bidding	Construction	Closeout											

Legend

Current Overall Project Status





Security Fencing





Security Fencing





Painting





Paving





Paving





Paving





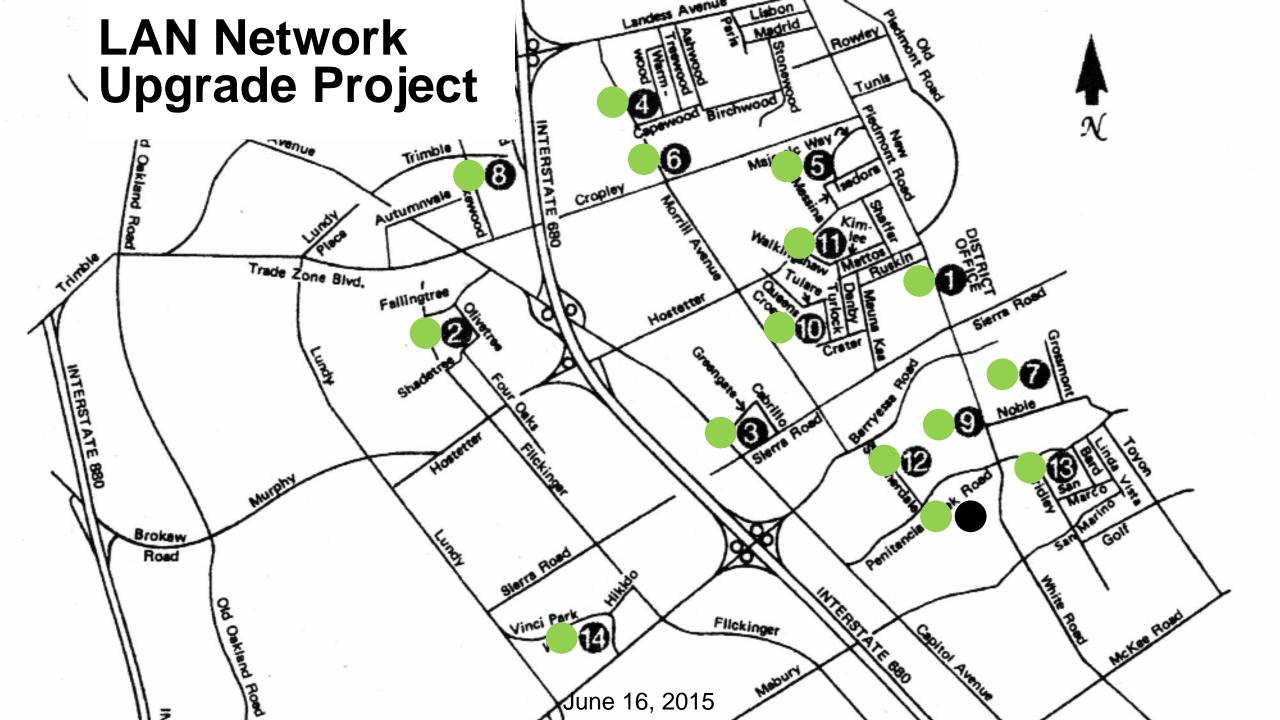
Playground Upgrades Project







LAN Network Upgrade Project



Definitions

Data Center:

The main District Server/Network located at the District Office

Main Distribution Frame (MDF)/Intermediate Distribution Frames (IDF):

- MDF is the central server for individual campuses
- IDF houses equipment located throughout individual campuses

Fiber Cable:

The connector from the MDF to IDF's within the campus

Office/Classroom Data Cable:

 The (CAT 6A) copper cable that provides individual data connection points throughout campuses

Network Switches:

 Equipment located in the Data Center, MDF, and IDF that provide for the distribution of Office/Classroom Data Cable throughout the campus

LAN Network Upgrade Project - Phase I



CAT 6A Data Cable (Classroom)



10 Gig Fiber Cable (Between Server rooms)



cisco Meraki MR34 Review

Wireless Device



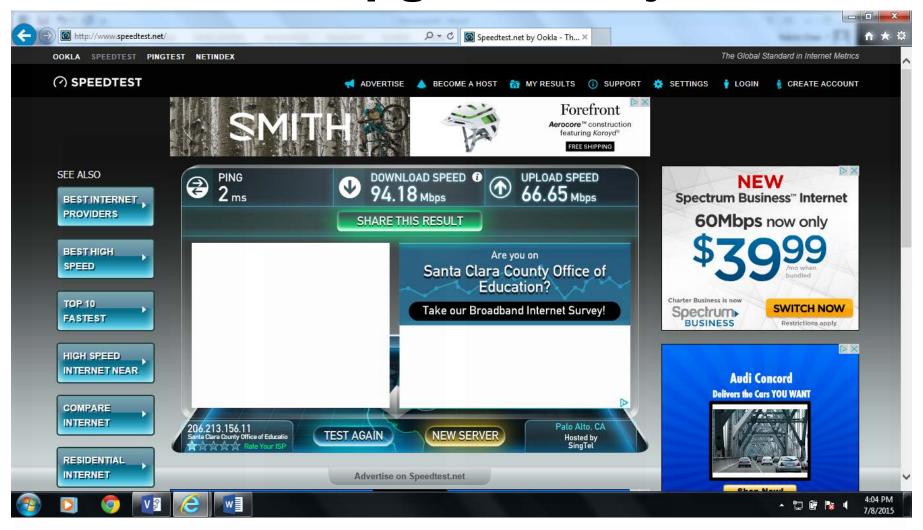
Network Switches

*Completed to date July 08,2015.

Begin	Finish	Site	Installation	Installation Effort at the end of Phase I
7/01/2015	7/21/2015	District Office	Office/Classroom Data Cable, Data Center, Fiber Cable, Wireless Devices, *Network Switches, *Configuration, *Core Switch, *Migration	100%
7/01/2015	7/21/2015	Sierramont MS	Office/Classroom Data Cable, Fiber Cable the connector from the MDF to IDF's within the campus, Wireless Devices throughout the campus, Network Switches located in the MDF/IDF	100%
7/08/2015	7/28/2015	Cherrywood ES	Office/Classroom Data Cable, Fiber Cable the connector from the MDF to IDF's within the campus, Wireless Devices throughout the campus, Network Switches located in the MDF/IDF	100%
7/15/2015	8/04/2015	Morrill MS	Office/Classroom Data Cable, Fiber Cable the connector from the MDF to IDF's within the campus, Wireless Devices throughout the campus, Network Switches located in the MDF/IDF	100%
7/07/2015	9/07/2015	Northwood, Summerdale, Vinci Park, Ruskin, Toyon, Laneview, Piedmont, Brooktree, Majetic Way, Noble	Fiber Cable the connector from the MDF to IDF's within the campus, Wireless Devices throughout the campus, Network Switches located in the MDF/IDF	40%

July 14, 2015

LAN Network Upgrade Project - Phase I



The prior Megabits Per Second (mbps) was approximately 10 mbps. With the work that has been completed to date at the Data Center, we are now realizing approximately 94 mbps.

LAN Network Upgrade Project - Phase II



Begin	Finish	Site	Installation	Installation Effort at the end of Phase II
6/2016	9/2016	Northwood, Summerdale, Vinci Park, Ruskin, Toyon, Laneview, Piedmont, Brooktree, Majetic Way, Noble	Office/Classroom Data Cable	60%

Groundbreaking Event at Northwood Elementary School (6/24/15)





Groundbreaking Event at Northwood Elementary School (6/24/15)





Groundbreaking Event at Northwood Elementary School (6/24/15)





Ribbon Cutting Event at Northwood Elementary School

Save the Date August 17, 2015 9:30AM – 10:30AM

Campus Modernization/Flexible Instruction Space (F.I.\$

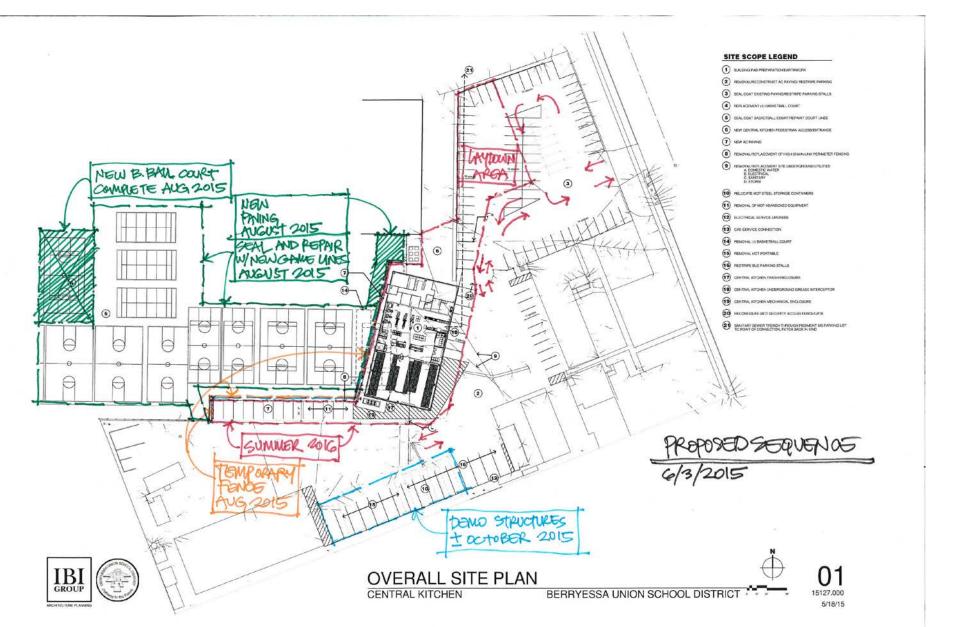
BERRYESSA UNION SCHOOOL DISTRICT

FLEXIBLE INSTRUCTIONAL SPACE

DOUGHERTY + DOUGHERTY | www.ddarchitecture.com



Central Kitchen

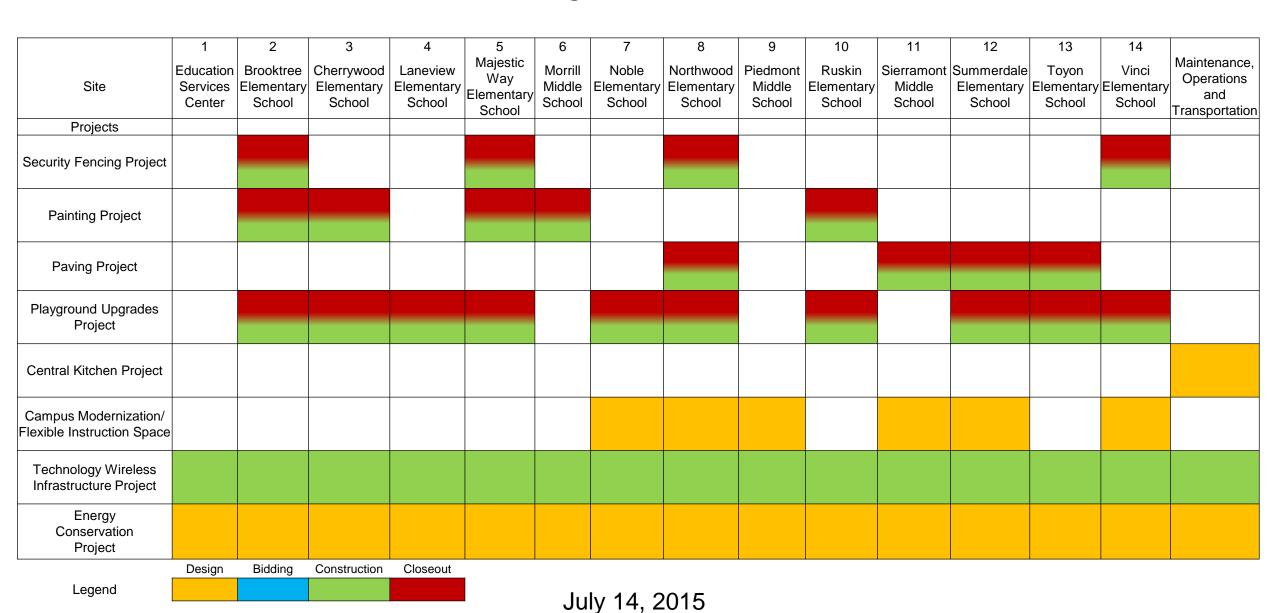


Energy Conservation Project



Present Recommendation to Board of Trustees September 15,2015

Current Overall Project Status



Berryessa Union School District

Measure L Bond Construction Program

Thank You