



# Measure K

## Citizen Bond Oversight Committee

Fiscal Presentation

March 4, 2020

Data as of January 31, 2020

# Measure K Audit

- Audit as of June 30, 2019
- Audit Purpose:
  - *Form an opinion on financial statements*
  - *Performance audit to verify District complied with rules and regulations*
    - *Measure K expenditures are allowable*
    - *Did not identify any deficiencies in internal controls that were considered to be a material weakness*
- Audit Opinion:
  - *Financial statements present fairly, in all material respects*
  - *Not Modified = clean audit*
- Fund Balance as of June 30, 2019 was \$42,599,406
- Fund Balance is considered restricted
  - *Amount that can be spent only for specific purpose*
- Findings:
  - *None*

# Project Activity

PROJECT	EXPENDITURES-TO-DATE	ENCUMBERED	TOTAL
ARROYO—MODERNIZATION	301,401.42	1,122.85	302,524.27
BERLYN—MODERNIZATION	137,890.13	0.00	137,890.13
BON VIEW—MODERNIZATION	326,292.21	0.00	326,292.21
BUENA VISTA—MODERNIZATION	295,985.80	0.00	295,985.80
CENTRAL—CLEAN ENERGY PROJECT	533,138.53	175,515.41	708,653.94
CENTRAL—MODERNIZATION	1,112,028.37	120,408.32	1,232,436.69
CENTRAL—SEISMIC RETROFIT	5,098,556.79	2,387,641.74	7,486,198.53
CORONA—MODERNIZATION	331,042.26	305.00	331,347.26
DE ANZA—HEALTH AND LEARNING CENTER	9,931,538.69	836,608.02	10,768,146.71
DE ANZA—MODERNIZATION	413,003.23	0.00	413,003.23
DEL NORTE—MODERNIZATION	125,844.27	0.00	125,844.27
EDISON—MODERNIZATION	189,139.98	0.00	189,139.98
EL CAMINO—CLEAN ENERGY PROJECT	28,987.98	3,625.62	32,613.60
EL CAMINO—MODERNIZATION	517,412.83	0.00	517,412.83
ELDERBERRY—MODERNIZATION	349,588.26	0.00	349,588.26
EUCLID—CLEAN ENERGY PROJECT	564,720.92	55,482.82	620,203.74

# Project Activity

PROJECT	EXPENDITURES-TO-DATE	ENCUMBERED	TOTAL
EUCLID—MODERNIZATION	798,341.13	10,329.82	808,670.95
EUCLID—SEISMIC RETROFIT	3,891,054.01	655,407.43	4,546,461.44
HAWTHORNE—CLEAN ENERGY PROJECT	1,462.05	339.24	1,801.29
HAWTHORNE—MODERNIZATION	64,032.37	1,806.76	65,839.13
HAYNES—MODERNIZATION	425,717.38	0.00	425,717.38
HOWARD—CLEAN ENERGY PROJECT	1,299.38	284.90	1,584.28
HOWARD—MODERNIZATION	565,614.76	472.66	566,087.42
KINGSLEY—CLEAN ENERGY PROJECT	1,270.19	323.91	1,594.10
KINGSLEY—MODERNIZATION	329,586.66	0.00	329,586.66
LEHIGH—CLEAN ENERGY PROJECT	912.84	15,626.49	16,539.33
LEHIGH—MODERNIZATION	513,235.89	0.00	513,235.89
LINCOLN—CLEAN ENERGY PROJECT	544.57	268.50	813.07
LINCOLN—MODERNIZATION	70,151.11	490.33	70,641.44
LINDA VISTA—CLEAN ENERGY PROJECT	944.19	243.55	1,187.74
LINDA VISTA—MODERNIZATION	14,304.89	0.00	14,304.89
MARIPOSA—CLEAN ENERGY PROJECT	1,843.77	380.96	2,224.73

# Project Activity

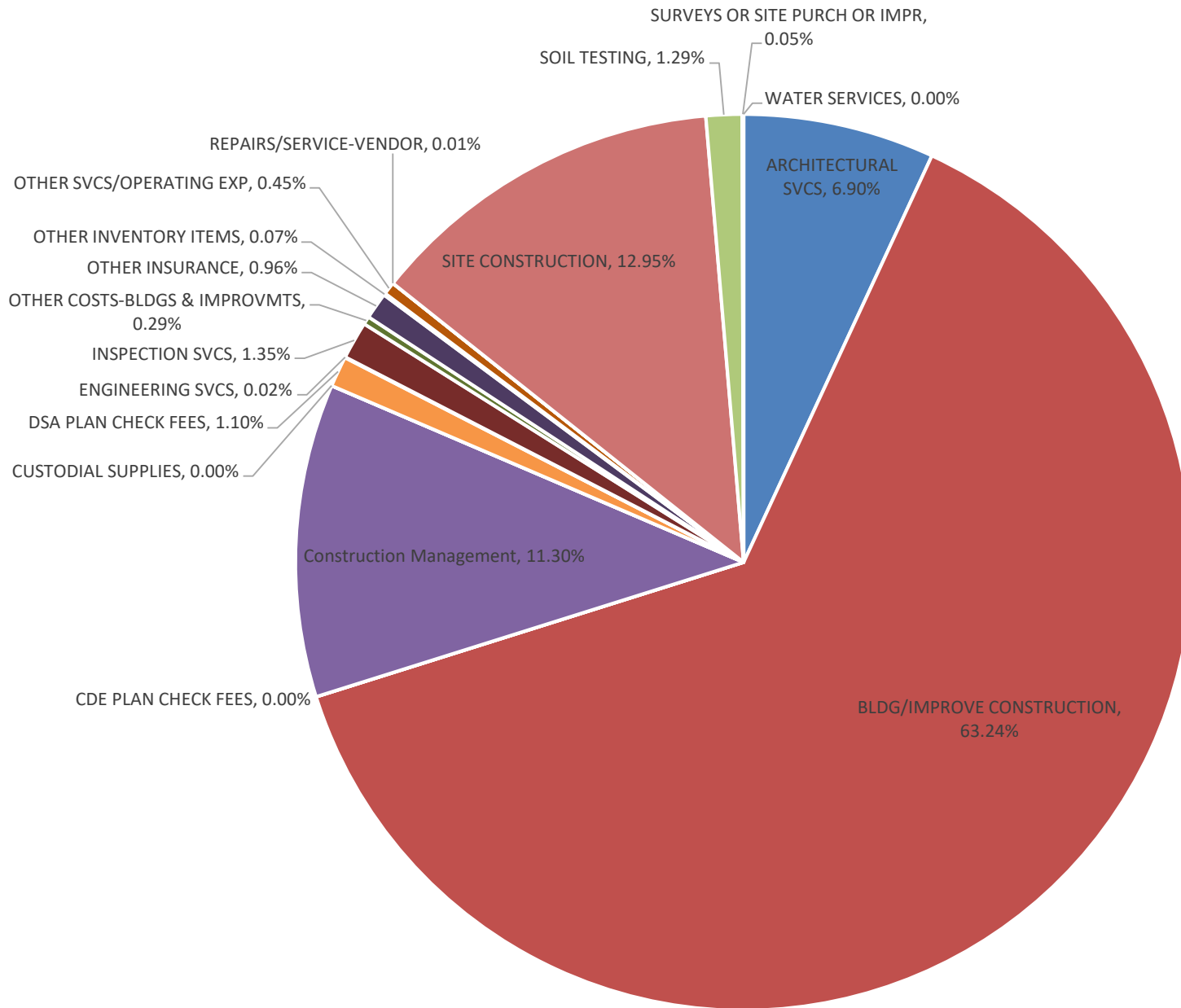
PROJECT	EXPENDITURES-TO-DATE	ENCUMBERED	TOTAL
MARIPOSA—MODERNIZATION	48,149.78	0.00	48,149.78
MISSION—CLEAN ENERGY PROJECT	734.50	222.26	956.76
MISSION—MODERNIZATION	289,040.59	1,794.56	290,835.15
MONTE VISTA—MODERNIZATION	89,112.63	1,747.48	90,860.11
MONTERA—MODERNIZATION	374,160.86	0.00	374,160.86
MORENO—MODERNIZATION	610,317.14	0.00	610,317.14
OAKS—CLEAN ENERGY PROJECT	270.01	1,000.00	1,270.01
OAKS—MODERNIZATION	391,797.62	0.00	391,797.62
RAMONA—CLEAN ENERGY PROJECT	1,422.84	380.80	1,803.64
RAMONA—MODERNIZATION	520,043.96	0.00	520,043.96
SERRANO—CLEAN ENERGY PROJECT	183.75	0.00	183.75
SERRANO—HEALTH AND LEARNING CENTER	253,685.46	61,436.89	315,122.35
SERRANO—MODERNIZATION	382,232.50	0.00	382,232.50
SERRANO—SEISMIC RETROFIT	1,656,920.81	498,700.19	2,155,621.00
SRRANO—CLEAN ENERGY PROJECT	2,310.10	569.80	2,879.90
SULTANA—MODERNIZATION	66,473.71	0.00	66,473.71

# Project Activity

PROJECT	EXPENDITURES-TO-DATE	ENCUMBERED	TOTAL
VARIOUS—CLEAN ENERGY PROJECT	23,087.44	5,596.81	28,684.25
VARIOUS—SEISMIC RETROFIT	292,604.00	468,530.60	761,134.60
VERNON—CLEAN ENERGY PROJECT	1,620.52	341.57	1,962.09
VERNON—HEALTH AND LEARNING CENTER	11,318,321.45	742,945.56	12,061,267.01
VERNON—MODERNIZATION	379,069.11	0.00	379,069.11
VINA DANKS—CLEAN ENERGY PROJECT	152.93	1,000.00	1,152.93
VINA DANKS—MODERNIZATION	505,891.62	0.00	505,891.62
VINEYARD—CLEAN ENERGY PROJECT	1,182.64	264.28	1,446.92
VINEYARD—MODERNIZATION	258,255.49	399.11	258,654.60
VISTA GRANDE—CLEAN ENERGY PROJECT	424.56	278.74	703.30
VISTA GRANDE—MODERNIZATION	129,014.49	0.00	129,014.49
WILTSEY—CLEAN ENERGY PROJECT	1,781.97	555.34	2,337.31
WILTSEY—HEALTH AND LEARNING CENTER	254,163.46	35,634.54	289,798.00
WILTSEY—MODERNIZATION	203,589.30	0.00	203,589.30
WILTSEY—SEISMIC RETROFIT	1,633,274.62	500,350.51	2,133,625.13
<b>GRAND TOTAL</b>	<b>46,626,176.72</b>	<b>6,588,433.37</b>	<b>53,214,610.09</b>

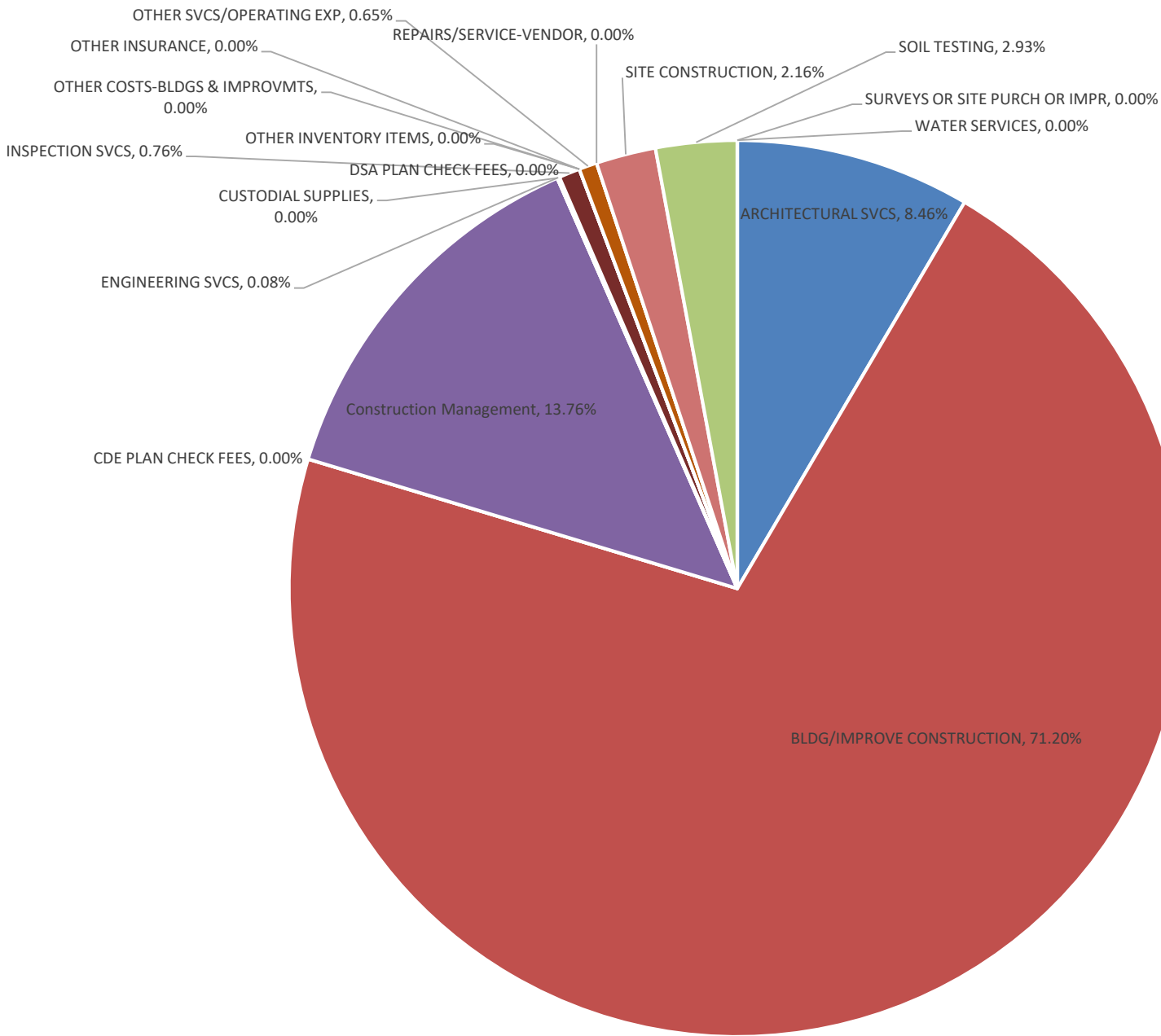
# Expenditures and Encumbrances by Category

CATEGORY	INCEPTION-TO-DATE		
	EXPENDITURES	ENCUMBERED	TOTAL
ARCHITECTURAL SVCS	3,217,896.69	557,559.41	3,775,456.10
BLDG/IMPROVE CONSTRUCTION	29,488,001.41	4,691,022.62	34,179,024.03
CDE PLAN CHECK FEES	1,380.47	0.00	1,380.47
CONSTRUCTION MANAGEMENT	5,267,826.29	906,368.95	6,174,195.24
CUSTODIAL SUPPLIES	268.88	0.00	268.88
DSA PLAN CHECK FEES	514,683.98	0.00	514,683.98
ENGINEERING SVCS	11,603.19	5,596.81	17,200.00
INSPECTION SVCS	631,139.18	50,207.80	681,346.98
OTHER COSTS-BLDGS & IMPROVMTS	136,388.82	0.00	136,388.82
OTHER INSURANCE	446,125.00	0.00	446,125.00
OTHER INVENTORY ITEMS	31,428.90	0.00	31,428.90
OTHER SVCS/OPERATING EXP	209,281.07	42,730.00	252,011.07
REPAIRS/SERVICE-VENDOR	2,684.54	0.00	2,684.54
SITE CONSTRUCTION	6,039,381.85	142,038.90	6,181,420.75
SOIL TESTING	603,251.45	192,908.88	796,160.33
SURVEYS OR SITE PURCH OR IMPR	24,710.00	0.00	24,710.00
WATER SERVICES	125.00	0.00	125.00
<b>GRAND TOTAL</b>	<b>46,626,176.72</b>	<b>6,588,433.37</b>	<b>53,214,610.09</b>

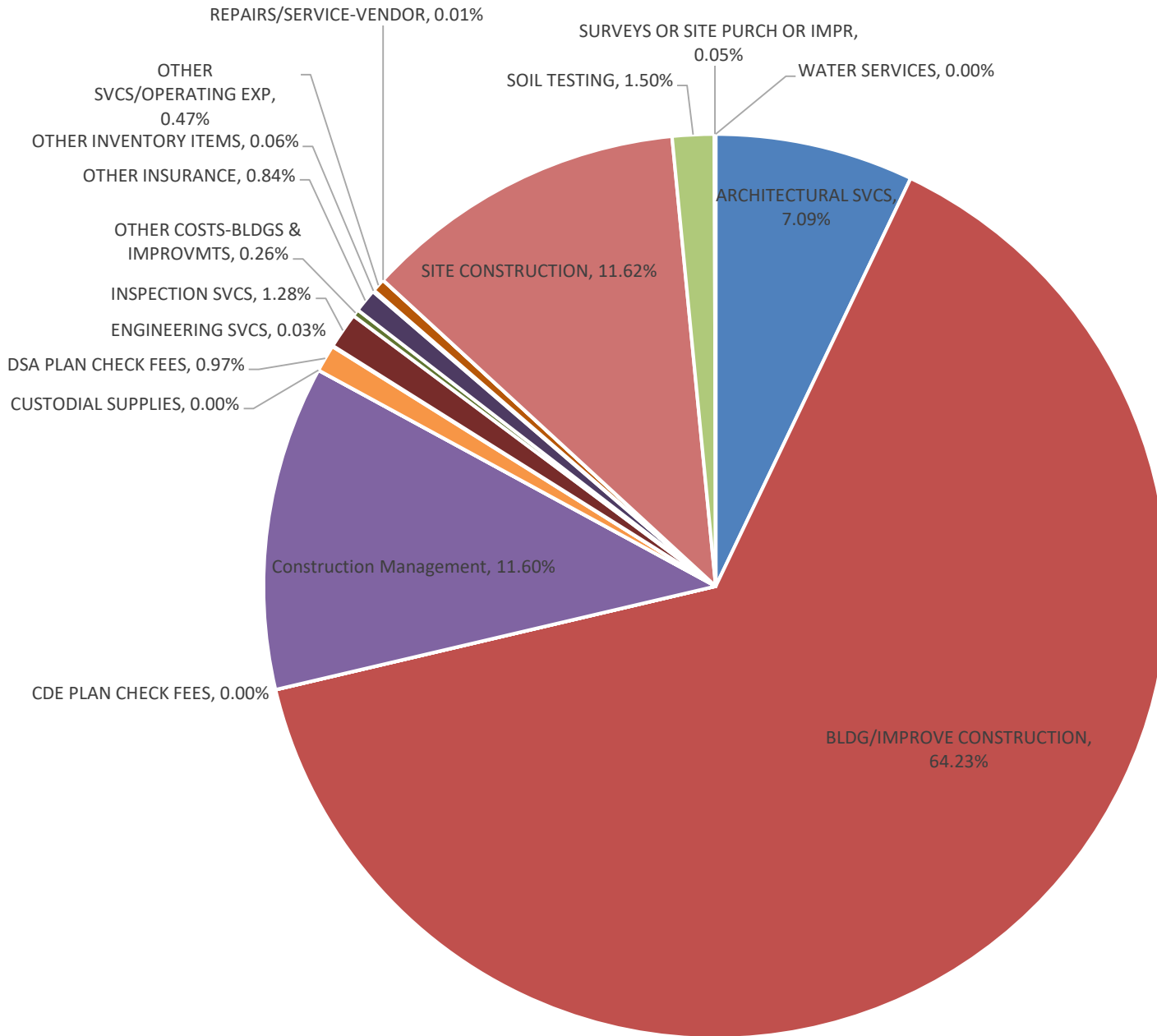


# EXPENDITURES-TO-DATE





**ENCUMBERED**



# EXPENDITURES + ENCUMBERED TOTAL

# EXPENDITURES-TO-DATE vs. PROJECTED TOTAL PROJECT COST

