



# 21<sup>ST</sup> CENTURY SCHOOLS BOND ADVISORY COMMITTEE

SPECIAL MEETING

MAY 21, 2019



**RESULTS OF EXTERNAL  
AUDIT CONDUCTED BY S.  
DAVIS & ASSOCIATES, P.A.**

# AUDIT PLAN TASKS

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## THE AUDIT PLAN INCLUDED A TOTAL OF 16 TASKS (SUMMARIZED BELOW)

- Task 3.1 Determine if property values increased/improved
- Task 3.2 Determine if student attendance increased/improved
- Task 3.3 Verify if assumptions of Washington Economic Group are being realized
- Task 3.4 Reconcile voter-approved master project funding
- Task 3.5 Analyze project phasing procedures
- Task 3.6 Evaluate cost and time variances of completed and in-progress projects
- Task 3.7 Analyze roles of committees that monitor program
- Task 3.8 Evaluate selection criteria for contractors and vendors/suppliers
- Task 3.9 Evaluate staffing levels
- Task 3.10 Identify bottlenecks that may have hindered program
- Task 3.11 Determine improved or built student stations
- Task 3.12 Determine fluctuations in local effort millage
- Task 3.13 Verify construction payments
- Task 3.14 Verify payments to vendors/suppliers
- Task 3.15 Verify achievement of technology equity
- Task 3.16 Determine if SBE, MBE and MWBE participation has increased

# AUDIT RESULTS

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## Task 3.1 Determine if property values increased/improved

- ✓ THE AUDIT CONCLUDED THAT THE AVERAGE INCREASE IN THE CERTIFIED TAX ROLL BETWEEN 2012 AND 2018 WAS 7.5%.

## Task 3.2 Determine if student attendance increased/improved

- ✓ THE AUDIT CONCLUDED THAT ATTENDANCE DURING THE REVIEW PERIOD WAS BASICALLY STABLE. THE DECREASE WAS A MINOR 0.75%.

## Task 3.3 Verify if assumptions of Washington Economic Group are being realized

- ✓ THE AUDIT CONCLUDED THAT "THE GOB ISSUE WAS ON TRACK TO DELIVER THE PROJECTED SHORT-TERM BENEFITS."
- ✓ THE AUDIT ALSO CONCLUDED THAT "INSUFFICIENT TIME HAS PASSED IN ORDER TO MAKE IT POSSIBLE TO SEE IF THE LONG RUN RECURRING AFFECTS ARE ON TRACK."
- ✓ THE AUDIT FURTHER CONCLUDED THAT IT IS TOO EARLY TO DEVELOP CONCLUSIONS BETWEEN THE GOB PROGRAM IMPLEMENTATION AND TEST SCORES.

## Task 3.4 Reconcile voter-approved master project funding

- ✓ THE AUDIT INDICATED THAT APPROXIMATELY 359 PROJECTS WERE ANALYZED AND A RECONCILIATION CONDUCTED OF FUNDING IN 2012 V. 2018, WITH NO FINDINGS, RECOMMENDATIONS OR OBSERVATIONS NOTED.

# AUDIT RESULTS

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## Task 3.5 Analyze project phasing procedures

- ✓ THE AUDIT CONCLUDED THAT THE DISTRICT'S "PROCEDURES ARE COMPREHENSIVE AND IN COMPLIANCE WITH THE STATE'S REGULATION GOVERNING EDUCATIONAL FACILITIES."
- ✓ THE AUDIT ALSO CONCLUDED THE DISTRICT'S PROCEDURES ARE IN LINE WITH OPPAGA'S BEST PRACTICE INDICATORS FOR FACILITIES CONSTRUCTION AND MAINTENANCE.

## Task 3.6 Evaluate cost and time variances of completed and in-progress projects

- ✓ THE AUDIT CONCLUDED THAT THE PROJECTS REVIEWED WERE "WITHIN OR BELOW THEIR BUDGET ALLOCATIONS" WITH NO FINDINGS, OBSERVATIONS OR RECOMMENDATIONS AS TO COST VARIANCES
- ✓ RELATIVE TO SCHEDULE VARIANCES, THE AUDIT CONCLUDED THAT ONLY 2 OF 40 PROJECTS ANALYZED WERE DELIVERED LATER THAN PROJECTED.
- ✓ THE AUDIT INCLUDED A FINDING RELATIVE TO THE PROJECT SCHEDULE TEMPLATES UPLOADED TO THE DASHBOARD NOTING THE NEED TO UPDATE SCHEDULES IN SOME INSTANCES. DISTRICT STAFF CONCURS AND IS WORKING WITH THE I.T. DEPARTMENT TO FURTHER AUTOMATE THE UPDATE PROCESS GIVEN THE LARGE NUMBER OF PROJECTS IN PLAY.

# AUDIT RESULTS

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## Task 3.7 Analyze roles of committees that monitor program

- ✓ THE AUDIT CONCLUDED THAT THE “STATED PURPOSE OF THE ADVISORY COMMITTEE IS BEING ACCOMPLISHED AND THE REPORTING APPEARS TO BE TIMELY AND CONSISTENT WITH THE ESTABLISHED POLICY.”
- ✓ THE AUDIT ALSO CONCLUDED THAT THE INTERNAL WORKING GROUP, WHICH MEETS REGULARLY TO REVIEW PROJECT SCOPES AND BUDGET IS “A KEY CONTROL THAT ENSURES THAT THE FINAL SCOPES FOR THE CANDIDATES RECEIVING ALLOCATIONS FROM BOND PROCEEDS WERE APPROPRIATE FOR ADDRESSING THE DEFICIENCIES THAT EXISTED AT THE TIME THE PROJECT WAS BEING SCHEDULED AND FUNDED.”

## Task 3.8 Evaluate selection criteria for contractors and vendors/suppliers

- ✓ BASED ON A COMPREHENSIVE ANALYSIS OF THE DISTRICT’S SELECTION PROCESSES AND PROCEDURES, THE AUDIT CONCLUDED THAT “WHEN COMPARED TO OPPAGA’S BEST PRACTICE INDICATORS, THE DISTRICT’S POLICIES AND PROCEDURES REFLECT THAT THEY HAVE IMPLEMENTED BEST PRACTICES IN THE AREA OF FACILITIES CONSTRUCTION...”.

# AUDIT RESULTS

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## Task 3.9 Evaluate staffing levels

- ✓ THE AUDIT CONCLUDED THAT “BASED ON THE FACT THAT PROJECTS ARE ON SCHEDULE AND DELAYS CAN BE ACCOUNTED FOR, THE LEVELS OF EFFICIENCY AND TIMELINESS BEING ACHIEVED, STAFFING LEVELS OF MONITORING AND ADMINISTRATIVE STAFF APPEAR TO BE ADEQUATE.”
- ✓ UNDER OBSERVATIONS, THE AUDIT NOTED THAT WHILE WSP US, INC. (WSP) PERSONNEL PROVIDED TO THE BOARD ARE NOT BOARD EMPLOYEES, PERFORMANCE ISSUES RELATING TO SAID PERSONNEL SHOULD BE COMMUNICATED TO WSP BY THE DISTRICT IN A MORE FORMAL MANNER, e.g. THROUGH A STANDARDIZED FORM. THE DISTRICT HAS NO OBJECTIONS AND HAS ALREADY DISCUSSED IT WITH WSP.

## Task 3.10 Identify bottlenecks that may have hindered program

- ✓ THE AUDIT FOUND NO ISSUES IN THIS AREA AND RECOGNIZED THE DISTRICT’S EFFORTS TO MAINTAIN THE INTEGRITY OF THE PROGRAM BY TAKING THE TIME TO MAKE THE RIGHT DECISIONS.

## Task 3.11 Determine improved or built student stations

- ✓ THE AUDIT FOUND NO ISSUES IN THIS AREA.

## Task 3.12 Determine fluctuations in local effort millage

- ✓ THE AUDIT INDICATED THAT THERE WAS A DECREASE IN THE ACTUAL MILLAGE LEVIED OVER THE AUDIT PERIOD, A POSITIVE OUTCOME FOR TAXPAYERS.

# AUDIT RESULTS

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## Task 3.13 Verify construction payments

## Task 3.14 Verify payments to vendors/suppliers

- ✓ THE AUDIT INDICATED THAT BASED ON THE SAMPLE TESTED, "EXPENDITURES WERE PROPERLY RECORDED AND RECONCILED TO AMOUNTS REPORTED IN THE SAP ACCOUNTING SYSTEM." THIS IS AN IMPORTANT CONCLUSION AS IT VALIDATES THE FINANCIAL INTEGRITY OF THE PROGRAM'S IMPLEMENTATION.
- ✓ UNDER FINDINGS, THE AUDIT SINGLED OUT THREE AREAS NEEDING IMPROVEMENT, RELATED SPECIFICALLY TO: 1) CLEARER DOCUMENTATION OF FF&E LOGISTICS, 2) A MORE CENTRALIZED WAY OF KEEPING PROJECT RECORDS, AND 3) THE NEED TO KEEP ROUTINE FORMS AND PROCEDURES FRESHLY UPDATED.

THE DISTRICT CONCURS WITH THE FINDINGS AND IN RESPONSE HAS ALREADY STARTED IMPLEMENTING THE RECOMMENDATIONS.

## Task 3.15 Verify achievement of technology equity

- ✓ THE AUDIT CONCLUDED THAT BASED ON THE STATED OBJECTIVES OF THE DISTRICT'S DIGITAL CONVERGENCE INITIATIVE, "TECHNOLOGY EQUITY IS BEING ACHIEVED."



# AUDIT RESULTS

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## Task 3.16 Determine if SBE, MBE and MWBE participation has increased

- ✓ USING 2013 AS THE BASE YEAR FOR PARTICIPATION BY SBE, MBE AND M/WBE FIRMS IN THE GOB PROGRAM, MEASURED BY ACTUAL PAYMENTS MADE AS OF JUNE 30 OF THAT YEAR AND COMPARING IT AGAINST THE 2018 CUMULATIVE PAYMENTS TO FIRMS IN THESE CERTIFICATION CATEGORIES, THE AUDIT SHOWED AN INCREASE.
- ✓ AS AN EXAMPLE, PAYMENTS TO AFRICAN AMERICAN PRIME FIRMS PARTICIPATING IN THE PROGRAM IN 2013 CONSTITUTED 0.05% OF ALL PAYMENTS TO CERTIFIED FIRMS, AS COMPARED TO 10.7% BY FISCAL YEAREND 2018.
- ✓ ADDITIONALLY, THE AUDIT CONCLUDED THAT THE PERCENTAGE OF PAYMENTS TO CERTIFIED ENTITIES V. PAYMENTS TO NON-CERTIFIED ENTITIES INCREASED OVER TIME, WITH 24.6% OF THE PAYMENTS GOING TO CERTIFIED ENTITIES AND 75.4% TO NON-CERTIFIED ENTITIES IN 2013, V. 51.18% OF THE PAYMENTS GOING TO CERTIFIED ENTITIES AND 48.82% TO NON-CERTIFIED ENTITIES BY FISCAL YEAR END 2018.
- ✓ THE OVERALL RESULTS REFLECT POSITIVELY ON THE DISTRICT'S ONGOING EFFORTS TO CONTINUE CERTIFYING FIRMS AND INCREASING THEIR PARTICIPATION IN THE GOB PROGRAM.

# AUDIT RESULTS

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## SUMMARY

- **ESSENTIAL PROCESSES USED BY THE DISTRICT TO DELIVER PROJECTS FOLLOW BEST PRACTICES, INCLUDING PROJECT PLANNING, PHASING AND SELECTION OF DESIGN PROFESSIONALS AND CONTRACTORS**
- **PROJECTS ARE BEING DELIVERED WITHIN OR BELOW BUDGET WITH NO COST VARIANCE FINDINGS**
- **STAFFING LEVELS ARE ADEQUATE THOUGH A MORE FORMAL WAY OF DOCUMENTING NON-PERFORMANCE BY CONTRACTED PERSONNEL IS RECOMMENDED**
- **OVERSIGHT OF THE PROGRAM BY THE ADVISORY COMMITTEE IS IN KEEPING WITH THE ORIGINAL INTENT AND, TOGETHER WITH INTERNAL REVIEW PROCESSES, PROVIDE KEY PROGRAM CONTROLS**
- **PROGRAM PARTICIPATION BY MBE, SBE AND MWBE ENTITIES HAS INCREASED OVER TIME AS HAS THE NUMBER OF CERTIFIED FIRMS**
- **AS WITH ANY PROGRAM OF THIS SIZE, THERE ARE A FEW AREAS OF IMPROVEMENT, SPECIFICALLY CENTRALIZATION OF PROJECT FILES IRRESPECTIVE OF ORIGINATING DEPARTMENT (e.g. FF&E LOGISTICS), REGULAR UPDATING OF FORMS AND PROCEDURES, AND REVISIONS TO SCHEDULE TEMPLATES AS PROJECTS ARE DEPLOYED**

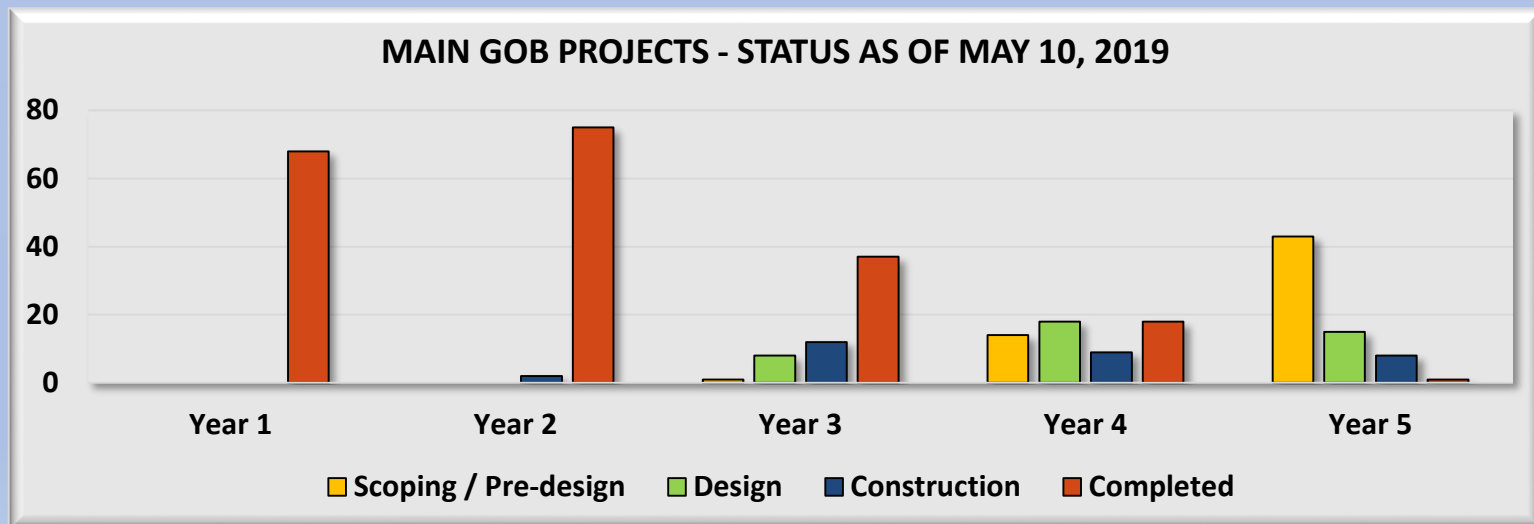


## OFFICE OF SCHOOL FACILITIES GOB UPDATE

# GOB PROJECT UPDATE

## MAIN PROJECT STATUS AS OF MAY 10, 2019

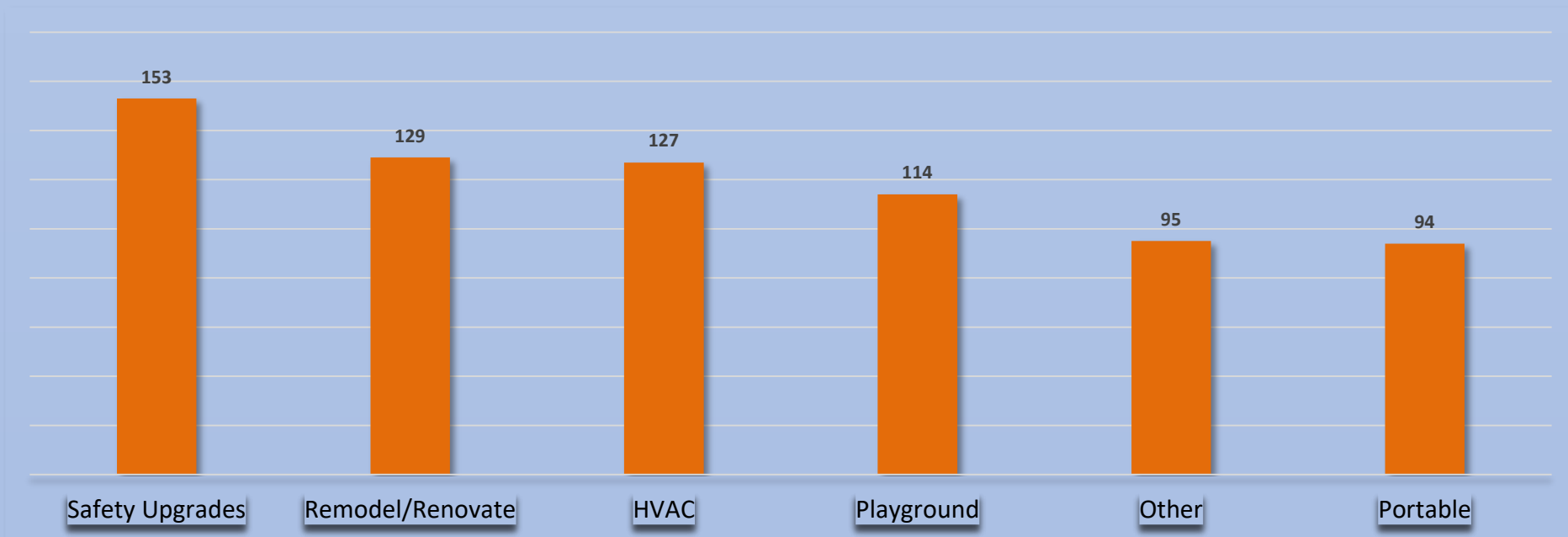
	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
COMPLETED	68	75	38	19	1
CONSTRUCTION		2	12	8	8
DESIGN			7	18	15
SCOPING / PRE-DESIGN			1	14	43



# GOB PROJECT UPDATE



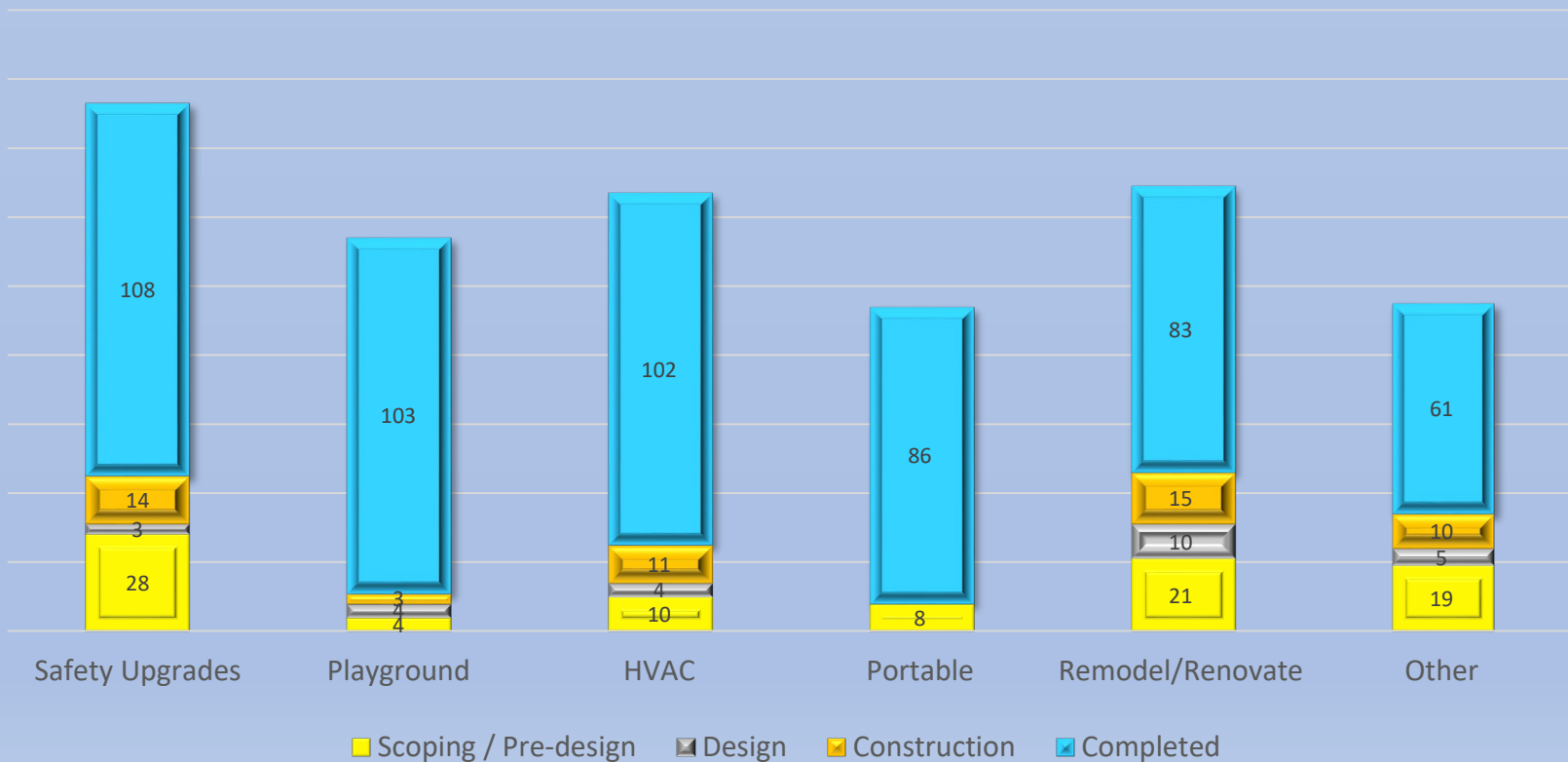
## ACCELERATED SCOPE PROJECTS BY CATEGORY AS OF MAY 10, 2019



# GOB PROJECT UPDATE



## ACCELERATED SCOPE PROJECTS BY STATUS AS OF MAY 10, 2019



# QUARTERLY EXPENDITURES BY COST CATEGORY (AS OF 3/31/19)



Cost Category Group Description	Facilities	Technology	Total Expenditures
Construction & Preconstruction Services	\$ 359,100,183.45	\$ 6,214,305.66	\$ 365,314,489.11
Furniture Fixtures & Equipment	\$ 9,542,974.06	\$ 81,328,392.47	\$ 90,871,366.53
Direct Purchase of Construction Materials	\$ 89,476,680.79		\$ 89,476,680.79
Architectural Engineering Services	\$ 38,539,527.68	\$ 24,182.62	\$ 38,563,710.30
Program Management Services	\$ 31,234,032.10	\$ 220,651.67	\$ 31,454,683.77
Maintenance Managed Projects	\$ 26,537,741.91	\$ 1,547,775.48	\$ 28,085,517.39
Abatement/Overhead	\$ 24,569,860.48	\$ 733,846.00	\$ 25,303,706.48
Building Code Compliance Services	\$ 8,319,819.71	\$ 11,009.00	\$ 8,330,828.71
Builders Risk Insurance	\$ 4,928,828.06	\$ 9,000.00	\$ 4,937,828.06
GOB Financial Services	\$ 4,593,406.93		\$ 4,593,406.93
P/A Systems Services	\$ 3,479,426.73		\$ 3,479,426.73
Environmental Services	\$ 2,104,365.62		\$ 2,104,365.62
Software	\$ 9,415.00	\$ 1,876,258.24	\$ 1,885,673.24
Custodial Reimbursement	\$ 1,134,481.17	\$ 20,576.12	\$ 1,155,057.29
Printing Services	\$ 799,274.07	\$ 452.02	\$ 799,726.09
Roofing	\$ 356,455.12		\$ 356,455.12
Advertising	\$ 298,374.64		\$ 298,374.64
Miscellaneous (e.g., Fire Watch, Rekeying, Security Services, Signs)	\$ 245,331.20		\$ 245,331.20
Print Media	\$ 180,728.38		\$ 180,728.38
Photography Services	\$ 152,363.77	\$ 168.00	\$ 152,531.77
Legal Services	\$ 84,717.79		\$ 84,717.79
Reimbursement	\$ 55,975.99		\$ 55,975.99
Government Requirement	\$ 48,464.27		\$ 48,464.27
Utility Services	\$ 47,173.90		\$ 47,173.90
Estimating Services	\$ 30,758.00		\$ 30,758.00
Test and Balance	\$ 29,298.40		\$ 29,298.40
Survey Services	\$ 3,816.00		\$ 3,816.00
<b>Total Expenditures</b>	<b>\$ 605,903,475.22</b>	<b>\$ 91,986,617.28</b>	<b>\$ 697,890,092.50</b>

# QUARTERLY EXPENDITURES BY VENDOR (EXCERPT - AS OF 3/31/19)



GOB Expenditures by Vendor through March 31, 2019

Vendor	Total Expenditures	Micro Business Enterprise	Small Business Enterprise	Minority/Women Business Enterprise	Expired Certification Date
A & B HARDWARE/LUMBER INC	\$ 937.84		X	Hispanic American	
A 1 DURAN ROOFING INC	\$ 273,325.79				
A 50 STAR FLAGS BANNER	\$ 456.00				
A AFFORDABLE CARPET	\$ 92,561.73		X	Hispanic American	9/10/2016
A AND B PIPE & SUPPLY CO	\$ 35,135.30				
A&B UTILITIES SUPPLY INC	\$ 69,644.71				
A. FALERO TRUCKING, INC.	\$ 133,601.12				
AAA AUTOMATED DOOR REPAIR INC	\$ 8,581.74				
AAA FLAG & BANNER MFG CO	\$ 9,070.74				
AARON INDUSTRIAL SAFETY INC	\$ 2,052.60				
ABC IMAGING INC	\$ 11,545.60				
ABC SUPPLY CO INC	\$ 382,428.58				
ABI & COMPANY, INC.	\$ 207.00				
ABOVE INTERIOR DISTRIBUTORS INC	\$ 156,360.72				
AC1 SUPPLY, INC.	\$ 50,952.38				
ACAI ASSOCIATES INC	\$ 408,660.39				
ACCESS BUILDERS, INC.	\$ 44,150.00		X	Hispanic American	
ACCO BRANDS USA LLC	\$ 6,053.96				
ACCUAIR INC	\$ 10,037,968.29				
ACCURATE DESIGN	\$ 83,500.00				
ACE EDUCATIONAL SUPPLIES INC	\$ 3,975.37				
ACE Flooring Systems, Inc.	\$ 8,249.45		X	Hispanic American	
ACE PUMP & SUPPLY	\$ 3,700.74				
ACE SEWING & VACUUM CENTER	\$ 1,055.92				
ACOUSTI ENGINEERING CO OF FL	\$ 276,075.68				
ACTION SOD & LANDSCAPE CENTER INC	\$ 50,334.00				
ACTION SUPPLY CO.	\$ 413,749.50				
ADONEL CONCRETE & FNG OF SO F	\$ 1,141.11				
ADONEL CONCRETE PUMPING AND	\$ 61,041.11				
ADVANCE SECURITY GROUP ENTERPRISE	\$ 40,033.19				
ADVANCED FIRE & SECURITY INC	\$ 1,141.11				
ADVANCED RECREATIONAL CONCEPTS	\$ 23,008.81				
AFP SCHOOL SUPPLY	\$ 4,401.11				
AIR CONTRACTING & SUPPLY	\$ 39,994.00				
AIRQUEST ENVIRONMENTAL, INC.	\$ 2,459.76			Women	
ALDORA ALUMINUM & GLASS	\$ 58,308.96				
ALL AMERICAN PRECAST	\$ 74,519.00				
ALL COUNTY MUSIC INC	\$ 568,483.44				
ALL DADE LAWN MOWERS	\$ 1,295.88				
ALL GREEN NURSERY	\$ 270,733.65				
ALL POINTS DESIGN CORP	\$ 111,218.00	X		Hispanic American	
ALL RACK & SHELVING INC	\$ 3,278.53				
ALL SOUTH LIGHTNING PROTECTION	\$ 12,128.81				
ALL SPECIALTY SALES INC	\$ 197,208.38				
ALLEGUEZ ARCHITECTURE INC	\$ 1,193,434.93		X	Hispanic American	
ALLI PUMPS INC	\$ 38,301.00				
ALLIED CONTROLS INC	\$ 91,066.38				
ALLIED INTERIOR PRODUCTS	\$ 217,510.38				
ALLIED PAPER COMPANY	\$ 50,448.10		X		
ALLIED TRUCKING OF FLORIDA	\$ 39,976.53				
ALLSTEEL & GYPSUM PRODUCTS	\$ 197,130.32				
ALM MEDIA LLC	\$ 32,623.82				
AMEC FOSTER WHEELER ENVIRONMENT &	\$ 52,761.64				
AMERICAN IMPACT WINDOWS	\$ 205,372.08				
AMERICAN OLEAN	\$ 35,319.27				
AMI DISTRIBUTORS INC	\$ 5,606.44				
AMION ENTERPRISE INTNL CORP	\$ 162,453.86	X		African American	
AMPCO PRODUCTS LLC	\$ 16,420.00				
ANCOM SYSTEMS, INC.	\$ 59,977.84				

GOB Expenditures by Vendor through March 31, 2019

Vendor	Total Expenditures	Micro Business Enterprise	Small Business Enterprise	Minority/Women Business Enterprise	Expired Certification Date
WARDS NATURAL SCIENCE EST LLC	\$ 3,252.78				
WAUSAU TILE INC	\$ 164,875.25				
WDR TECHNOLOGY	\$ 44,648.39				
WEATHERTROL MAINTENANCE CORP.	\$ 106,863.96			Hispanic American	
WENGER CORPORATION	\$ 120,766.69				
WEST MUSIC COMPANY	\$ 25,067.25				
WHITE ROCK QUARRIES	\$ 244,032.21				
WHITLOCK	\$ 1,082,974.27				
WINDSTREAM COMMUNICATIONS INC	\$ 466,671.14				
WITHERS/SUDDATH RELOCATION SYSTEMS	\$ 126,787.50				
WOLFBURG/ALVAREZ & PARTNERS	\$ 2,378,912.41			Hispanic American	
WORLD ELECTRIC SUPPLY INC	\$ 1,064,038.52				
WORTHINGTON DIRECT	\$ 1,841.11				
WSP USA INC.	\$ 7,872,855.59				
XEROX AUDIO VISUAL SOLUTIONS	\$ 607,009.80				
XGRASS INC	\$ 19,996.80				
XPERT ELEVATOR SERVICES INC	\$ 219,690.80		X		
YKK AP AMERICA INC	\$ 168,017.00				
ZIPP SPORTING GOODS	\$ 2,111.11				
ZYSCOVICH INC	\$ 3,391,151.10				
PERFECTION ARCHITECT	\$ 172,511.11				
POLLARDWATER	\$ 238,536.11				
FLORIDA LEMARK CORPORATION	\$ 309,829.24				
BLIZZARD AIR CONDITIONING LLC	\$ 25,000.00	X			
FERGUSON WATERWORKS	\$ 14.12				
FORBO FLOORING SYSTEMS	\$ 7,427.57				
ATF BUILDERS, INC.	\$ 10,900.00	X		Hispanic American	
PALDAMA INVESTMENT INC	\$ 32,815.00				
SIMPLEX TIME RECORDER CO	\$ 24,890.39				
Prestress Concrete, Inc.	\$ 16,100.00			Hispanic American	2/17/2016
AWNING WORKS, INC.	\$ 42,954.00				
UNITED RENTALS	\$ 3,930.00				
S DAVIS & ASSOCIATES,	\$ 20,944.45		X	African American	
<b>Total Expenditures</b>	<b>\$ 697,890,092.50</b>				

SOURCE: SAP  
(FULL REPORTS POSTED ON GOB WEBSITE)



# QUARTERLY EXPENDITURES

## BY DISTRICT/SCHOOL/PROJECT #/COST CATEGORY

### (AS OF 3/31/19)



#### GOB Expenditures by Locaton & Project through March 31, 2019 - District 2

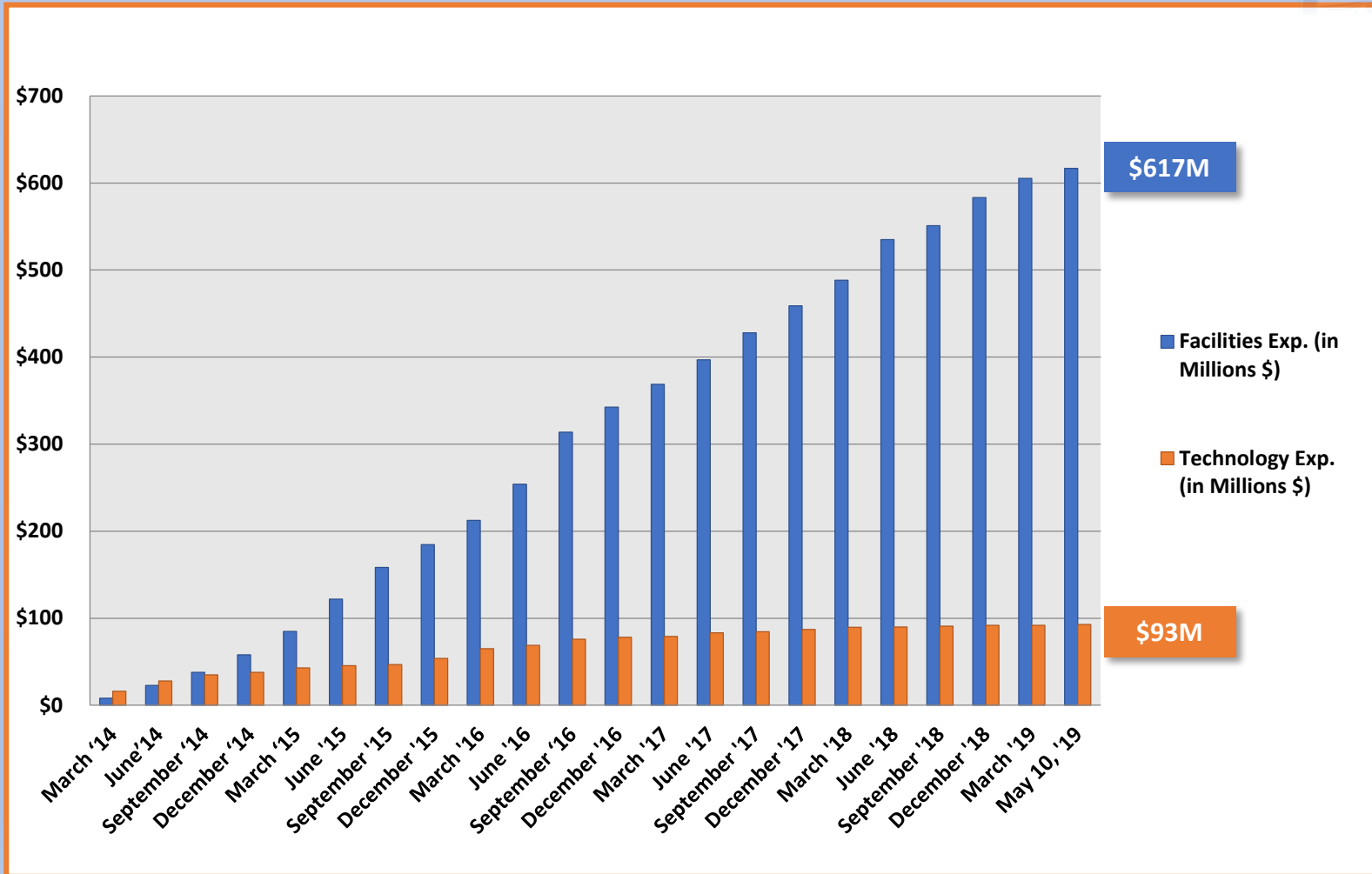
Location / Project Number / Cost Category	Total Expenditures
<b>0081</b>	<b>\$ 725,075.11</b>
<b>LENORA B. SMITH ELEMENTARY</b>	
01529200	\$ 137,055.83
Abatement/Overhead	\$ 6,088.28
Advertising	\$ 1,525.34
Architectural Engineering Services	\$ 8,000.00
Builders Risk Insurance	\$ 10,393.35
Construction & Preconstruction Services	\$ 6,600.00
Printing Services	\$ 2,721.28
Program Management Services	\$ 101,727.58
01529201	\$ 579,176.46
Abatement/Overhead	\$ 23,421.00
Architectural Engineering Services	\$ 54,564.99
Building Code Compliance Services	\$ 17,523.20
Construction & Preconstruction Services	\$ 441,860.88
Direct Purchase of Construction Materials	\$ 9,005.00
Environmental Services	\$ 1,719.45
Printing Services	\$ 3,455.18
Program Management Services	\$ 27,626.76
01612400	\$ 8,842.82
Construction & Preconstruction Services	\$ 2,346.03
Furniture Fixtures & Equipment	\$ 6,496.79
<b>0101</b>	<b>\$ 3,977,482.49</b>
<b>ARCOLA LAKE ELEMENTARY</b>	
01432500	\$ 3,710,531.19
Abatement/Overhead	\$ 168,091.59
Advertising	\$ 1,166.71
Architectural Engineering Services	\$ 235,120.60
Builders Risk Insurance	\$ 10,855.28
Building Code Compliance Services	\$ 40,461.09
Construction & Preconstruction Services	\$ 2,671,909.77
Direct Purchase of Construction Materials	\$ 468,592.90
Environmental Services	\$ 8,420.87
Furniture Fixtures & Equipment	\$ 10,201.00
Printing Services	\$ 3,624.40
Program Management Services	\$ 91,006.98
Reimbursement	\$ 1,080.00
01432501	\$ 62,468.00
Abatement/Overhead	\$ 2,603.00
Maintenance Managed Projects	\$ 59,865.00
01432502	\$ 140,489.24
Abatement/Overhead	\$ 7,424.00

SOURCE: SAP  
(FULL REPORTS POSTED ON GOB WEBSITE)

SAMPLE - AS OF 3/31/19

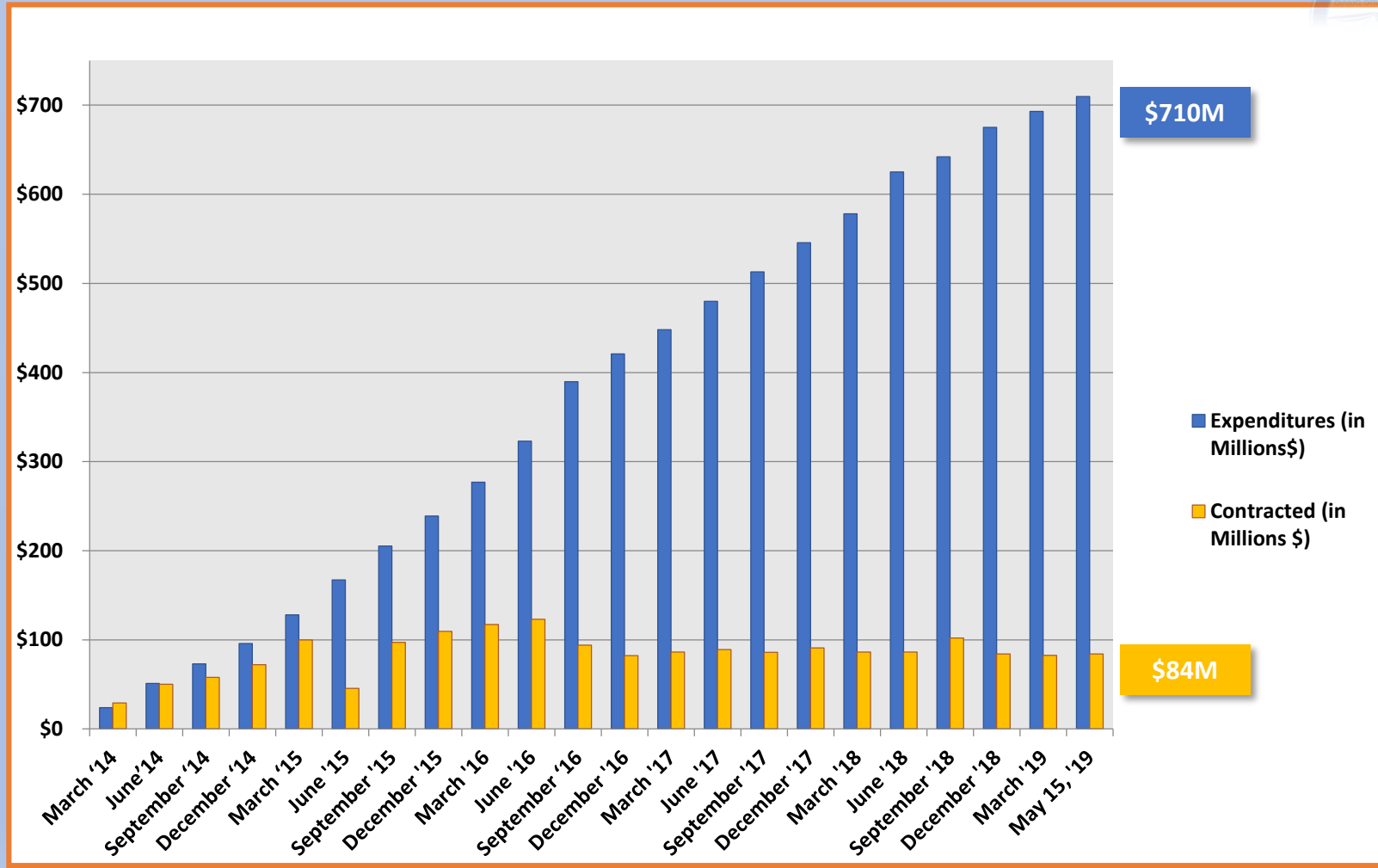
# GOB EXPENDITURES

(AS OF 5-10-19)



# GOB EXPENDITURES & CONTRACTED \$

(AS OF 5-10-19)

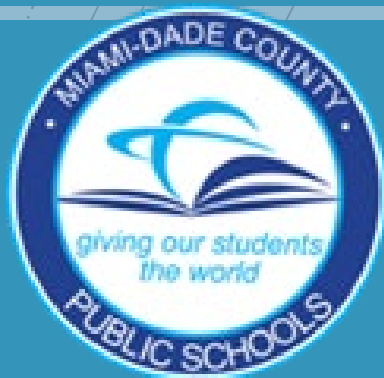




# ALLOCATION OF REPROGRAMMED FUNDS

- Prior discussions on this topic have included a consideration of whether funds available from a completed project should, to the extent possible, be allocated to other project(s) located in the same board member district and in need of additional funding;
- Up to this point, allocation of reprogrammed funds has been priority based and district-neutral. In order to accommodate the scenario described above, and to ensure the decision making process remains objective, the following protocol is recommended :
  - a. The particular school where there is a completed project with available funds has other Priority 1 or Priority 2 facilities needs that can be addressed wholly or in part with said funds (funds stay at the school); or
  - b. There is a project at another school in the same feeder pattern and in the same board member district with known unfunded Priority 1 or Priority 2 needs, based on a recently completed final scope and budget estimate; and
  - c. Irrespective of whether a. or b. applies, the region superintendent is in support of the funding allocation.

**RECOMMEND:**                      **That the Advisory Committee approve the above protocol for GOB Program Fund Reallocations**



**NEXT MEETING:**  
**SEPTEMBER 10, 2019**