



# Santee School District

## SCHOOLS:

Cajon Park  
Carlton Hills  
Carlton Oaks  
Chet F. Harritt STEAM  
Hill Creek  
Pepper Drive  
PRIDE Academy  
at Prospect Avenue  
Rio Seco  
Sycamore Canyon  
Alternative  
Success Program

## NOTICE OF SPECIAL MEETING Of The INDEPENDENT CITIZENS' OVERSIGHT COMMITTEE

### TO WHOM IT MAY CONCERN:

Written notice is hereby given in accordance with Government Code Section 54956 that the following special meeting of the Independent Citizens' Oversight Committee of the Santee School District will be held:

**DATE:** Wednesday, January 27, 2021

**TIME:** 6:00 P.M. TO 7:30 P.M.

**ZOOM MEETING:** TO JOIN THE MEETING, click the link below from a PC, Mac, iPad, iPhone, or Android device or by phone: (669) 900-6833, Webinar ID: 875 4925 6664; Passcode: 458369

Join Zoom Meeting:

<https://us02web.zoom.us/j/87549256664?pwd=SEZ6SURpbHpweHg3dIR6MjF6Ym1mZz09>

The business to be transacted at the meeting shall be limited to the following:

- A. Call to Order
- B. Roll Call
- C. Approval of Agenda
- D. Approval of Minutes: October 28, 2020
- E. Public Comments
- F. Review of Terms for ICOC Members and Selection of Vice Chair
- G. Selection of Member to Join San Diego County Taxpayers' Association
- H. Acceptance of Measure S Financial and Performance Audit
- I. Review Draft of Annual Board Report and Community Report
- J. Scope and Progress Report for Capital Improvement Program (CIP) Projects
- K. Expenditures and Change Orders for Capital Improvement Program (CIP) Projects
- L. Training for ICOC Members – Guest Speaker
- M. Committee Member Comments and Suggested Topics for Next Meeting
- N. Adjourn to Next Committee Meeting: April 28, 2021

**Please note:** Per SB343, the supporting documents for this meeting agenda are available on the Santee School District website at

[https://santeesd.net/department/business\\_services/modernization/measure\\_s\\_bond\\_reauthorization/meetings\\_of\\_the\\_icoc](https://santeesd.net/department/business_services/modernization/measure_s_bond_reauthorization/meetings_of_the_icoc).

BOARD OF EDUCATION · Dustin Burns, Dianne El-Hajj, Ken Fox, Elana Levens-Craig, Barbara Ryan  
DISTRICT SUPERINTENDENT · Kristin Baranski, Ed.D.

9625 Cuyamaca Street · Santee, California 92071-2674 · (619) 258-2300 · [www.santeesd.net](http://www.santeesd.net)



# Santee School District

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at Prospect Avenue  
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Sycamore Canyon  
Alternative  
Success Program

**INDEPENDENT CITIZENS' OVERSIGHT COMMITTEE  
OF THE SANTEE SCHOOL DISTRICT**

**(Proposition S - Approved by District Voters on November 6, 2018)  
Wednesday, January 27, 2021 - 6:00 to 7:30 pm**

Zoom Meeting:

**TO JOIN THE MEETING, Click the link to join  
from a PC, Mac, iPad, iPhone, or Android device or by phone: (669) 900-6833,  
Webinar ID: 875 4925 6664; Passcode: 458369**

Join Zoom Meeting

<https://us02web.zoom.us/j/87549256664?pwd=SEZ6SURpbHpweHg3dIR6MjF6Ym1mZz09>

**AGENDA**

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. APPROVAL OF AGENDA**
- 4. APPROVAL OF MINUTES: October 28, 2020**
- 5. PUBLIC COMMENTS**
  - a. Persons wishing to make comments to the Independent Citizens' Oversight Committee on non-agendized items may do so at this time. Each speaker is requested to limit their comments to no more than three (3) minutes. Please notify the Chair if you wish to address the Committee.
- 6. REVIEW OF TERMS FOR ICOC MEMBERS AND SELECTION OF VICE CHAIR**
- 7. SELECTION OF MEMBER TO JOIN SAN DIEGO COUNTY TAXPAYERS' ASSOCIATION**
- 8. ACCEPTANCE OF MEASURE S FINANCIAL AND PERFORMANCE AUDIT**
- 9. REVIEW DRAFT OF ANNUAL BOARD REPORT AND COMMUNITY REPORT**
- 10. SCOPE AND PROGRESS REPORT FOR CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS**
- 11. EXPENDITURES AND CHANGE ORDERS FOR CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS**
  - a. Change Orders and Use of Allowances and Contingencies
  - b. Financial Reports
    - i. Sources and Uses Statement
    - ii. Project Expenditures To Date
    - iii. Project Cost Summary
- 12. TRAINING FOR ICOC MEMBERS – Guest Speaker**
- 13. COMMITTEE MEMBER COMMENTS AND SUGGESTED TOPICS FOR NEXT MEETING**
- 14. ADJOURN TO NEXT COMMITTEE MEETING: April 28, 2021**

BOARD OF EDUCATION · Dustin Burns, Dianne El-Hajj, Ken Fox, Elana Levens-Craig, Barbara Ryan  
DISTRICT SUPERINTENDENT · Kristin Baranski, Ed.D.

**INDEPENDENT CITIZENS' OVERSIGHT COMMITTEE**  
**OF THE SANTEE SCHOOL DISTRICT**

**Wednesday, October 28, 2020**

**Minutes**

1) **Call to Order at 6:08.** Chair Linda Vail called the meeting to order.

2) **Roll Call.**

**Members Present:** Erin Garcia, Terri Knight, Joseph Perricone, Beth Rackliffe, Kai Ramer, and Linda Vail

**Attendees Present:** Evonn Avila, Karl Christensen, Dianne El-Hajj, Nicole Roberts, Dale Scott, and Bryce Storm

3) **Approval of Agenda.**

*Motioned by Joseph Perricone; Seconded by Terri Knight; All in Favor.*

4) **Introductions.** Chair Linda Vail introduced new committee member, Beth Rackliffe. Meeting attendees Evonn Avila, Nicole Roberts, and Dale Scott were introduced to the committee by both Chair Vail and Karl Christensen, stating what each person's affiliations with the Santee School District are.

5) **Public Comments.** None at this time.

6) **Orientation for New Members.** Karl Christensen briefly shared the documents from the first ICOC meeting to provide a brief orientation for new ICOC member Rackliffe and as a refresher for current ICOC members. Documents shared were:

- a) Summary of Proposition 39
- b) ICOC Bylaws
- c) Ethics Policy
- d) The Brown Act
- e) SD Taxpayers Association Best Practices

The ICOC's responsibilities were explained by Mr. Christensen and Chair Vail. The question arose about what is the specific Bond amount and bond language. Mr. Christensen reported that Measure S was approved in November 2018 to reauthorize the previously approved but unissued Proposition R bonds in the amount of \$15.37 million and stated that he will send the bond language that outlines how the money is to be spent to the members of the ICOC.

7) **Review of Capital Improvement Program (CIP) Projects.** Karl Christensen explained the modernization program at Chet F. Harritt School. The project includes the removal of Project SAFE portables and replacement with a modular building, and construction of the new building, which includes a Learning Resource Center (LRC) and seven (7) classrooms. The project at Sycamore Canyon School is for the construction of a Learning Resource Center and modular classrooms. The project at PRIDE Academy is for the construction of a LRC building. Mr. Christensen asked Bryce Storm, Santee School District Director of Maintenance, Operations, and Facilities, to provide a status update on each project. The projects are on schedule. Chet F. Harritt is anticipated to be completed by June 2021. The estimated completion timeline for Sycamore Canyon School and PRIDE Academy projects is March/April 2021. Bryce Storm informed the ICOC of what stages the construction is under at all three sites. Mr. Christensen explained how the Lease-Leaseback Agreement with Balfour

Beatty is structured and provided information about the funds available for the projects which are bond funds and land sale proceeds. Bond funds will be spent first, then land sale proceeds as the latter has more flexibility in how the money may be spent whereas the bond funds must be spent in accordance with the bond language. Lastly, Mr. Christensen provided background information about the CIP projects from 2007 to present, including information on value engineering. He stated that the District's retired Director of Modernization, Christina Becker, oversaw the CIP program up until April of 2020 and saved the District multiple millions of dollars with her architectural knowledge.

- a) **Change Orders and Use of Allowances and Contingencies.** Karl Christensen went over spreadsheets to explain the change orders listed and what the contingencies are for. The question, "Who oversees change orders?" was asked by Member Perricone. Mr. Christensen explained that the District has two individuals that oversee the change order process: Bryce Storm, the District's Director of Maintenance, Operations & Facilities, along with Don Hendrix, a Division of State Architect Inspector of Record. Mr. Storm and Mr. Hendrix carefully scrutinize each change order for its necessity.

A discussion about soil reports at PRIDE Academy occurred. Mr. Christensen also explained a change order for Chet F. Harritt regarding additional grading to work around a discovered Cox Cable line to be relocated. Mr. Christensen will be invoicing Cox Cable the cost of this underground utility expense in the amount of \$3,716.74 since the cable was installed outside of easement boundaries.

A question about item #13 on the change order list was asked by Member Perricone. Bryce Storm will research the BIM coordination and provide information to the ICOC.

- b) **Financial Reports.** The following documents were reviewed and discussed:

- i. Sources and Uses Statement
- ii. Project Expenditures To Date
- iii. Project Cost Summary

Karl Christensen went over spreadsheets to show all the income sources, expenditures, and projected expenditures, listing all the purchase orders that have been allocated to date, along with a project cost summary for Chet F. Harritt School.

A couple of questions about retention monies was asked regarding where the money is stored and for how long. Mr. Christensen explained that the District has bond funds in an interest bearing account. The retention is paid to the contractor 35 days after the filing of the Notice of Completion.

Chair Vail inquired about the sewer line replacement at Chet F. Harritt and Mr. Christensen updated the ICOC stating it has been completed at a cost to the City of Santee of \$67k.

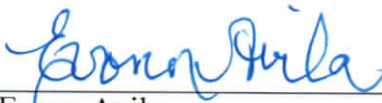
- 8) **Annual Report.** Chair Vail stated that the ICOC provides an annual report to the Board of Education and the Public. The report includes any ICOC findings and project updates. Karl Christensen shared previous ICOC annual reports from 2014 and 2013. Chair Vail asked for input from the ICOC about what to include in the report and asked for any volunteers to draft the report. Meeting attendee, Board of Education member Dianne El-Hajj, suggested that the report be presented to the Board of Education sometime after the ICOC January meeting in either February or March of 2021. Member Kai Ramer volunteered to help draft the annual report with Chair Vail. Mr. Christensen will provide Chair Vail with a template for the report. Chair Vail will send a draft of the annual report to the ICOC prior to the January ICOC meeting.

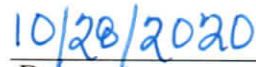
9) **Committee Member Comments and Suggested Topics for Next Meeting.** Chair Vail asked members for questions, comments, and/or suggested topics for the next meeting. Member Ramer requested a slide presentation or virtual tour of the projects be presented at the next meeting. Member Perricone asked if there are plans for future bonds or future projects. Karl Christensen stated that although there is a comprehensive list of facilities needs, there are currently no plans for another bond.

10) **Adjourned at 7:40 p.m.**

*Motioned by Terri Knight to adjourn meeting; Seconded by Joseph Perricone; All in favor.*

The next ICOC meeting is scheduled for Wednesday, January 27, 2021, from 6:00 to 8:00 p.m.

  
\_\_\_\_\_  
Evonn Avila  
Administrative Secretary, Business Services

  
\_\_\_\_\_  
Date

**Santee School District  
Independent Citizens Oversight Committee  
Member Roster**

Last Name	First Name	Position	Role	ICOC Inception Term Duration	Term Initial Start	Term End 1	Term End 2
Garcia	Erin	Member	School Finance Experience	2 years	10/15/2019	10/15/2021	10/15/2023
Knight	Terri	Member	Member of Senior Citizen Group	1 year	10/15/2019	10/15/2020	10/15/2022
Perricone	Joseph	Member	Business Representative Group	1 year	10/15/2019	10/15/2020	10/15/2022
Rackliffe	Beth	Member	At-Large Community Member	2 years	10/6/2020	10/6/2022	10/6/2024
Ramer	Kai	Member	At-Large Community Member	1 year	8/4/2020	8/4/2021	8/4/2023
		Vice Chair	Parent/Guardian of a School District Student	2 years			
Vail	Linda	Chair	At-Large Community Member	2 years	10/15/2019	10/15/2021	10/15/2023
Vacant			Parent/Guardian and Member of School Parent Organization				
Vacant			Member of Bona Fide Taxpayers Association				

Consent Item D.2.12.  
Prepared by Karl Christensen  
January 19, 2021

Renewal of Terms for Members of the Independent  
Citizens Oversight Committee

**BACKGROUND:**

The Independent Citizens Oversight Committee (ICOC), selected to oversee expenditure of Measure S bond funds, first convened on October 30, 2019. The bylaws of the ICOC stipulate that members serve for two (2) years and can serve up to three (3) consecutive terms. In order to avoid all members terming out the same year, at the first meeting, certain members were selected to serve initial terms of one year. Consequently, the terms of Terri Knight and Joseph Perricone ended October 15, 2020. Administration recommends renewing the terms of these members for another two years.

**RECOMMENDATION:**

It is recommended that the Board of Education renew the terms of ICOC members Terri Knight and Joseph Perricone for an additional two years to end October 15, 2022.

This recommendation supports the following District goal:

SUPPORTED	STRATEGIC OBJECTIVE	DESCRIPTION
✓	Fiscal Accountability	Financially support the vision, mission, and goals of the District by maximizing resources, controlling expenses, and managing assets to ensure fiscal solvency and flexibility

**FISCAL IMPACT:**

None.

**STUDENT ACHIEVEMENT IMPACT:**

This is a fiscal item. All fiscal resources impact student achievement.

Motion: Etelay Second: Bums Vote: 5-0

Agenda Item D.2.12.



Financial and Performance Audits  
Building Fund (Measure S)  
June 30, 2020  
**Santee School District**



**FINANCIAL AUDIT**

Independent Auditor’s Report ..... 1

Financial Statements

    Balance Sheet ..... 3

    Statement of Revenues, Expenditures, and Changes in Fund Balance..... 4

    Notes to Financial Statements ..... 5

Independent Auditor’s 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* ..... 12

Schedule of Findings and Questioned Costs

    Financial Statement Findings ..... 14

    Summary of Schedule of Prior Audit Findings ..... 15

**PERFORMANCE AUDIT**

Independent Auditor’s Report on Performance ..... 17

Authority for Issuance..... 18

Purpose of Issuance ..... 18

Authority for the Audit ..... 18

Objective of the Audit..... 19

Scope of the Audit..... 19

Methodology..... 19

Conclusion..... 20

Schedule of Findings and Questioned Costs

    Schedule of Findings and Questioned Costs..... 21

    Summary of Schedule of Prior Audit Findings ..... 22



Financial Audit  
Building Fund (Measure S)  
June 30, 2020  
**Santee School District**



## Independent Auditor's Report

Governing Board and  
Citizens Oversight Committee  
Santee School District  
Santee, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the Santee School District's (the District), Building Fund (Measure S), as of and for the year ended June 30, 2020, 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 statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, 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 of 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 financial statements, whether due to error or fraud. 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 principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

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 Building Fund (Measure S) of the Santee School District as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

As discussed in Note 1, the financial statements of the Building Fund specific to Measure S are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of Santee School District as of June 30, 2020, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2021, 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.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Rancho Cucamonga, California  
January 8, 2021

Santee School District  
Building Fund (Measure S)  
Balance Sheet  
June 30, 2020

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Assets	
Deposits and investments	\$ 14,212,488
Accounts receivable	<u>59,894</u>
Total assets	<u><u>\$ 14,272,382</u></u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	\$ 1,181,033
Due to other funds	<u>52,315</u>
Total liabilities	<u>1,233,348</u>
Fund Balance	
Restricted for capital projects	<u>13,039,034</u>
Total liabilities and fund balance	<u><u>\$ 14,272,382</u></u>

Santee School District  
 Building Fund (Measure S)  
 Statement of Revenues, Expenditures, and Changes in Fund Balance  
 June 30, 2020

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Revenues		
Interest income		\$ 178,801
Expenditures		
Current		
Services and other operating expenditures		
Professional and consulting services		190,000
Capital Outlay		
Buildings and improvement of buildings		2,179,249
Equipment		890
Total expenditures		2,370,139
Deficiency of Revenues over Expenditures		(2,191,338)
Other Financing Sources (Uses)		
Other sources - proceeds and premiums on		15,370,000
Transfers out		(139,628)
Net Financing Sources (Uses)		15,230,372
Net Change in Fund Balance		13,039,034
Fund Balance - Beginning		-
Fund Balance - Ending		\$ 13,039,034

## **Note 1 - Summary of Significant Accounting Policies**

The accounting policies of the Santee School District's (the District) Building Fund (Measure S) conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA). The Santee School District Building Fund (Measure S) accounts for financial transactions in accordance with the policies and procedures of the California School Accounting Manual.

### **Financial Reporting Entity**

The financial statements include only the Building Fund of the Santee School District used to account for Measure S projects. This Fund was established to account for the expenditures of general obligation bonds issued under Measure S. These financial statements are not intended to present fairly the financial position and results of operations of the Santee School District in compliance with accounting principles generally accepted in the United States of America.

### **Fund Accounting**

The operations of the Building Fund (Measure S) are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

### **Basis of Accounting**

The Building Fund (Measure S) is accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources.

### **Budgets and Budgetary Accounting**

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. The District's governing board adopts an operating budget no later than July 1 in accordance with State law. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements. The Board revises this budget during the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

## **Encumbrances**

The District utilizes an encumbrance accounting system under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrances are liquidated when the commitments are paid, and all outstanding encumbrances lapse at June 30.

## **Fund Balance - Building Fund (Measure S)**

As of June 30, 2020, fund balance of the Building Fund is classified as follows:

**Restricted** - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

## **Spending Order Policy**

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

## **Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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/expenses during the reporting period. Actual results could differ from those estimates.

## **Note 2 - Deposits and Investments**

### **Policies and Practices**

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State: U.S. Treasury instrument; registered State warrants or treasury notes: securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreement; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security, and collateralized mortgage obligations.



**Investment in County Treasury**

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District’s investment in the pool is reported in the accounting financial statement at amounts based upon the District’s pro-rata share of the fairly value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

**General Authorizations**

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

### **Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the San Diego County Treasury Investment Pool. The District maintains a Building Fund (Measure S) investment of \$14,212,488 with the San Diego County Treasury Investment Pool with an average maturity of 556 days.

### **Credit Risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment in the San Diego County Treasury Investment Pool is rated AAf/S1 by Fitch Ratings.

### **Note 3 - 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 data 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 San Diego County Treasury Investment Pool are not measured using the input levels above because District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share. The San Diego County Treasury Investment Pool has a daily redemption frequency period and a one-day redemption notice period.

The District's fair value measurements are as follows at June 30, 2020:

Investment Type	Reported Amount	Uncategorized
San Diego County Investment Pool	<u>\$ 14,212,488</u>	<u>\$ 14,212,488</u>

**Note 4 - Accounts Receivable**

Accounts receivable at June 30, 2020, consisted of the following:

Local Government	
Interest	<u>\$ 59,894</u>

**Note 5 - Interfund Transactions**

**Interfund Receivables/Payables (Due To/Due From)**

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2020, between governmental funds are as follows:

The balance of \$52,315 is due to the Capital Facilities Fund from the Building Fund (Measure S) for construction cost reimbursements.

**Operating Transfers**

Interfund transfers for the year ended June 30, 2020, consisted of the following:

The Building Fund (Measure S) transferred \$139,628 to the Capital Facilities Fund for construction cost reimbursements.

**Note 6 - Accounts Payable**

Accounts payable at June 30, 2020, consisted of the following:

Capital outlay	<u>\$ 1,181,033</u>
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**Note 7 - Commitments and Contingencies**

**Construction Commitments**

As of June 30, 2020, the Building Fund (Measure S) had the following commitments with respect to unfinished projects:

<u>Measure S Projects</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
Chet F Harritt Learning Resource Center and Classroom Addition	\$ 10,979,178	June 2021
PRIDE Academy Learning Resource Center Addition	4,429,408	April 2021
Sycamore Canyon Learning Resource Center Addition	4,621,263	April 2021
Chet F Harritt New Modular Classrooms	502,902	June 2021
Sycamore Canyon New Modular Classrooms	<u>1,078,725</u>	December 2020
Total	<u>\$ 21,611,476</u>	

**Litigation**

The District is not currently a party to any legal proceedings related to the Building Fund (Measure S) as of June 30, 2020.



Independent Auditor's Report  
June 30, 2020

# Santee School District



**Independent Auditor’s 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***

Governing Board and  
Citizens Oversight Committee  
Santee School District  
Santee, 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 Santee School District (the District) Building Fund (Measure S) as of and for the year ended June 30, 2020, and the related notes of the financial statements, and have issued our report thereon dated January 8, 2021.

**Emphasis of Matter**

As discussed in Note 1, the financial statements of the Building Fund specific to Measure S are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of Santee School District as of June 30, 2020, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Santee School District’s internal control over financial reporting (internal control) as a basis for designing 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 our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of Santee School District’s internal control. Accordingly, we do not express an opinion on the effectiveness of Santee 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District’s Building Fund (Measure 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 Santee School District's Building Fund (Measure S) financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 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.

A handwritten signature in cursive script that reads "Eide Sully LLP".

Rancho Cucamonga, California  
January 8, 2021

None reported.



There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.



Performance Audit  
Building Fund (Measure S)  
June 30, 2020  
**Santee School District**



## Independent Auditor's Report on Performance

Governing Board and  
Citizens Oversight Committee  
Santee School District  
Santee, California

We were engaged to conduct a performance audit of the Santee School District (the District) Building Fund (Measure S) for the year ended June 30, 2020.

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.

Our audit was limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution and Appendix A contained in the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution, but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The results of our tests indicated that the District expended Building Fund (Measure S) funds only for the specific projects approved by the voters, in accordance with Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

This report is intended solely for the information and use of the District, and is not intended to be and should not be used by anyone other than this specified party.

A handwritten signature in black ink that reads "Eide Bailly LLP".

Rancho Cucamonga, California  
January 8, 2021

### **Authority for Issuance**

The Measure S Bonds are issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California Education Code, and other applicable provisions of law. The Bonds are authorized to be issued by a resolution adopted by the Board of Education of the District on September 3, 2019 (the Resolution).

The District received authorization at an election held on November 6, 2018, to issue bonds of the District in an aggregate principal amount not to exceed \$15,370,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55% of the votes cast by eligible voters within the District

### **Purpose of Issuance**

The general obligation bond funds of the District would be used to construct, modernize, update and equip Santee elementary and junior high school classrooms and educational facilities.

### **Authority for the Audit**

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools, and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, community college districts, or county offices of education, “for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of rental property for school facilities”, upon approval by 55% of the electorate. In addition to reducing the approval threshold from two-thirds to 55%, Proposition 39 and the enacting legislation (AB 1908 and AB 2659) requires the following accountability measures as codified in *Education Code* Sections 15278-15282:

1. Requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.
2. The school district must list the specific school facilities projects to be funded in the ballot measure, and must certify that the governing board has evaluated safety, class size reduction and information technology needs in developing the project list.
3. Requires the school district to appoint a Citizen’s Oversight Committee.
4. Requires the school district to conduct an annual independent financial audit and performance audit in accordance with the *Government Auditing Standards* issued by the Comptroller General of the United States of the bond proceeds until all of the proceeds have been expended.
5. Requires the school district to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

### **Objectives of the Audit**

1. Determine whether 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 S.
2. Determine whether salary transactions, charged to the Building Fund were in support of Measure S and not for District general administration or operations.

### **Scope of the Audit**

The scope of our performance audit covered the period of July 1, 2019 to June 30, 2020. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2020, were not reviewed, or included within the scope of our audit or in this report.

### **Methodology**

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2020, for the Building Fund (Measure S). Within the fiscal year audited, we obtained the actual invoices, purchase orders, and other supporting documentation for a sample of expenditures to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure S as to the approved bond projects list. We performed the following procedures:

1. We identified expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger and project listing.
2. We selected a sample of expenditures using the following criteria:
  - a. We considered all expenditures recorded in all object codes, including transfers out.
  - b. We considered all expenditures recorded in all projects that were funded from July 1, 2019 through June 30, 2020 from Measure S bond proceeds.
  - c. We selected all expenditures that were individually significant expenditures. Individually significant expenditures were identified as individual transactions (expenditures) that exceeded approximately two percent of the total expenditures incurred.
  - d. For all items below the individually significant threshold identified in item 2c, judgmentally selected expenditures based on risk assessment and consideration of coverage of all object codes, including transfers out, and projects for period starting July 1, 2019 and ending June 30, 2020.

3. Our sample included transactions totaling \$2,281,065. This represents 96% of the total expenditures of \$2,370,139, including transfers out.
4. We reviewed the actual invoices and other supporting documentation to determine that:
  - a. Expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
  - b. Expenditures were supported by proper bid documentation, as applicable.
  - c. Expenditures were expended in accordance with voter-approved bond project list.
  - d. Bond proceeds were not used for salaries of school administrators or other operating expenses of the District.
5. We determined that the District has met the compliance requirement of Measure S if the following conditions were met:
  - a. Supporting documents for expenditures were aligned with the voter-approved bond project list.
  - b. Supporting documents for expenditures were not used for salaries of school administrators or other operating expenses of the Districts.

### **Conclusion**

The results of our tests indicated that, in all significant respects, the Santee School District has properly accounted for the expenditures held in the Building Fund (Measure S) and that such expenditures were made for authorized Bond projects.

None reported.

The year ending June 30, 2020 was the first of the general obligation bonds issued under Measure S.





January 8, 2021

To the Governing Board and  
Citizens' Oversight Committee  
Santee School District  
Santee, California

We have audited the financial statements of Santee School District's (the District) Building Fund (Measure S) as of and for the year ended June 30, 2020, and have issued our report thereon dated January 8, 2021. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our letter dated March 11, 2020, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

**What inspires you, inspires us. | [eidebailly.com](http://eidebailly.com)**

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## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2020. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. No such significant accounting estimates were identified.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's Building Fund (Measure S) financial statements relate to:

The Summary of significant accounting policies in Note 1.

### *Significant Difficulties Encountered during the Audit*

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### *Uncorrected and Corrected Misstatements*

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. There were no uncorrected or corrected misstatements that we identified as a result of our audit procedures that were brought to the attention of management.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's Building Fund (Measure S) financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Representations Requested from Management**

We have requested certain written representations from management which are included in the management representation letter dated January 8, 2021.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

This report is intended solely for the information and use of the Governing Board and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Eide Sully LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California



January 8, 2021

To the Governing Board and  
Citizens' Oversight Committee  
Santee School District  
Santee, California

We have audited the financial statements of Santee School District's (the District) Building Fund (Measure S) as of and for the year ended June 30, 2020, and have issued our report thereon dated January 8, 2021. Professional standards require that we advise you of the following matters relating to our audit.

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Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

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For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. There were no uncorrected or corrected misstatements that we identified as a result of our audit procedures that were brought to the attention of management.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's Building Fund (Measure S) financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Representations Requested from Management**

We have requested certain written representations from management which are included in the management representation letter dated January 8, 2021.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

This report is intended solely for the information and use of the Governing Board and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Eide Sully LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California

**Date:** February 2, 2021  
**To:** SANTEE SCHOOL DISTRICT BOARD OF TRUSTEES  
**From:** INDEPENDENT CITIZENS' OVERSIGHT COMMITTEE ("ICOC")  
PROPOSITION R AND MEASURE S  
**Subject:** ICOC 2020 ANNUAL REPORT TO THE BOARD OF TRUSTEES

As required under California state law, the Santee Proposition R and Measure S **Independent Citizens' Oversight Committee** ("ICOC") hereby delivers this **Annual Report** to the Santee School District Board of Trustees for the year 2020.

## ICOC OVERVIEW

As set forth under California state law:

- The ICOC is responsible for reviewing the District's expenditures of bond proceeds.
- The ICOC is subject to the Ralph M. Brown Public Meetings Act of the State of California.

It should be noted that the expenditure of District funds on regular and deferred maintenance projects and the use of funds generated from sources other than the bond measures fall **outside** the scope of the Committee's review.

## REPORT TO THE BOARD/SUMMARY OF ACTIVITIES/COMPLIANCE

In regard to the ICOC's proceedings and activities for the year 2020, the following information is provided:

1. **Annual Report.** The ICOC is required to present an annual report to the Board of Trustees which shall include a statement indicating whether the District is in compliance with the requirements of Article XIII A, Section 1(b)(3) of the California State Constitution, as follows:
  - a. The bond proceeds from the sale of a Prop 39 bond are to be used only for the purposes specified and not for any other purpose, including teacher and administrator salaries and other school operating expenses;
  - b. A list of the specific school facilities projects to be funded and certification that the district has evaluated safety, class size reduction, and information technology needs in developing that list;
  - c. The district board shall conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed; and
  - d. The district shall conduct an annual independent financial audit of the proceeds from the sale of the bonds until all of those proceeds have been expended for the projects.

**Finding: compliant.** The ICOC hereby states that it finds the District to be in compliance with the requirements of Article XIII A, Section 1(b)(3) of the California State Constitution.

2. **Review of Expenditures.** It is the duty of the ICOC to provide oversight of bond expenditures, including the review of specific reports produced by the District, in order to ensure that bond proceeds are being expended only for the purposes set forth in the ballot measures and that no bond proceeds are used for teacher or administrative salaries or district operating expenses.

**Finding: compliant.** Activity successfully completed by ICOC.

3. **Review of Financial and Performance Audit.** The ICOC has reviewed the Santee School District Building Fund draft Financial and Performance Audit.

**Finding: compliant.** There were no findings or recommendations.

4. Inform the Public. The ICOC is to provide information to the public concerning the District's expenditure of bond proceeds.

**Finding: compliant/in process.** The ICOC is working with District staff and consultants to provide an informational document for the community regarding recent bond expenditures.

3. Regular Meetings. The ICOC is required to hold at least one annual meeting. All meetings are to be open to the public in accordance with the Ralph M. Brown Act.

**Finding: compliant/attention required.** Annual meeting(s) were successfully held. The ICOC held meetings on October 30, 2019; July 29, 2020; and October 28, 2020. However, public access to ICOC agendas and minutes through the District's website is at times lacking and requires attention by District staff. Website improvements are ongoing.

4. ICOC Membership. The ICOC membership is to consist of seven members appointed by the Board. The table below reviews the status of the required positions, as specified under Proposition 39 and ICOC bylaws:

Position	Status
Member active in a business organization representing the business community located in the District	Filled
Member active in a senior citizens' organization	Filled
Member active in a bona fide taxpayers' organization	Vacant
Member who is the parent or guardian of a child enrolled in the District	Filled
Member who is both a parent or guardian of a child enrolled in the District and in a parent-teacher organization, such as the PTA or school-site council	Vacant
Member with experience in school finance	Filled
Member of the community at large	Filled

**FINDING: compliant/ongoing attention needed.** Efforts are required on the part of the District to fill vacant positions.



### COMMITTEE MEMBERSHIP

Under state law, a member's term is limited to two years. Members may serve up to three consecutive terms. Information regarding the terms of the current members is shown below.

<b>Member</b>	<b>Position</b>	<b>Term Number</b>	<b>Current Term Ends</b>
Erin Garcia	School Finance Experience	First	10/15/21
Terri Knight	Member of Senior Citizens' Group	Second	10/15/22
Joseph Perricone	Business Representative Group	Second	10/15/22
Beth Rackliffe	At-Large Community Member	First	10/6/22
Kai Ramer	At-Large Community Member	First	8/4/21
Corrine Reed*	Parent/Guardian of a School District Student	First	6/16/22
Linda Vail	At-Large Community Member	First	10/15/21

\*Member resigned subsequent to report period.

Respectfully submitted,

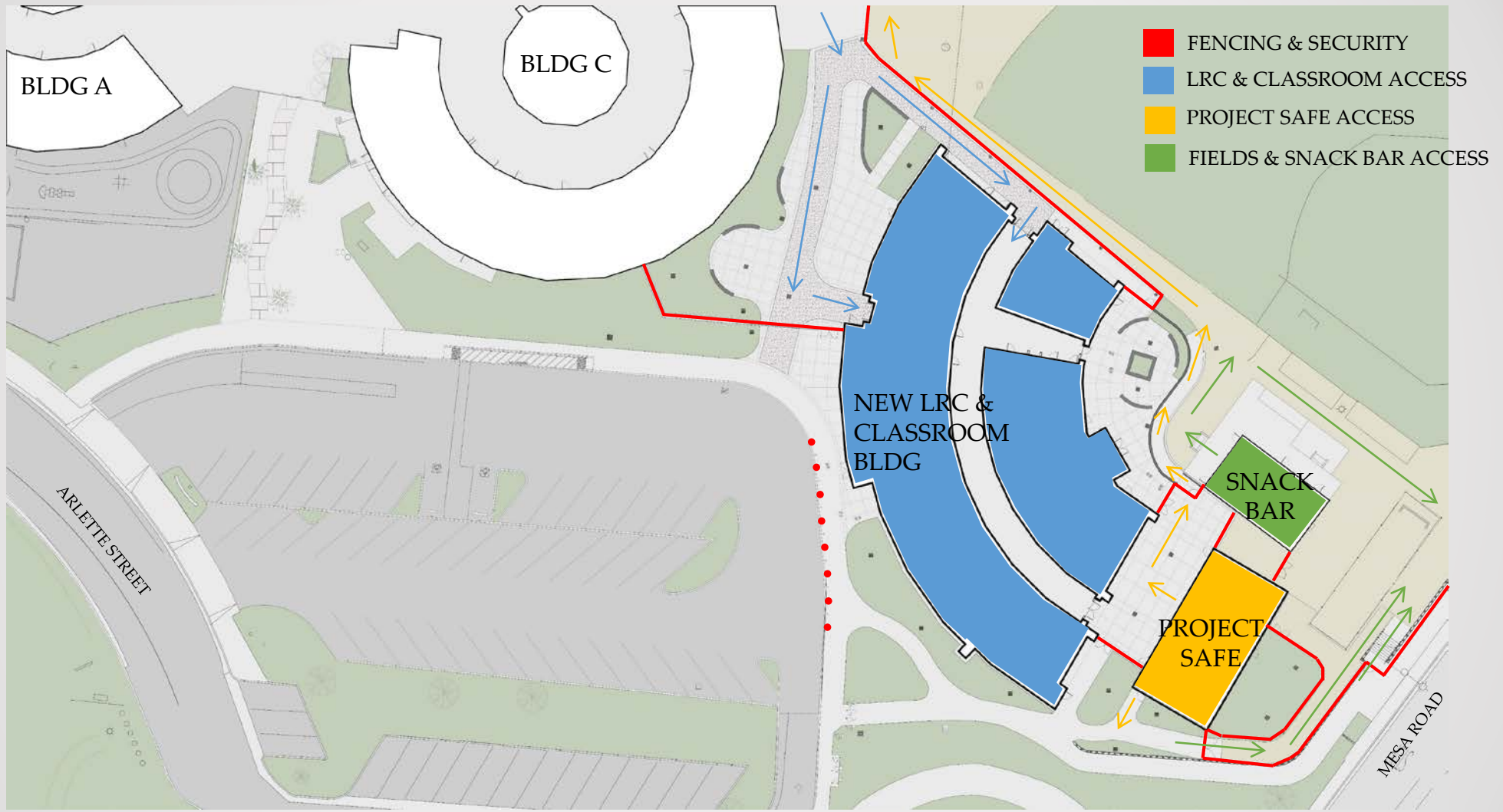
Linda Vail, Chairperson  
Santee School District Independent Citizens Oversight Committee

# Independent Citizen's Oversight Committee

Update on Projects

January 27, 2021

# CHET F. HARRITT



CHET F. HARRITT







CHET F. HARRITT



# PRIDE ACADEMY



LRC/MAKER SPACE



# PRIDE ACADEMY



# PRIDE ACADEMY



FRONT VIEW



SIDE VIEW  
PRIDE **PUBLIC** ENTRANCE



BACK VIEW



SIDE VIEW  
PRIDE **STUDENT/STAFF** ENTRANCE



# PRIDE ACADEMY





# SYCAMORE CANYON



LRC/MAKER SPACE

PRESCHOOL/CHILD CARE

# SYCAMORE CANYON



# SYCAMORE CANYON





# SYCAMORE CANYON



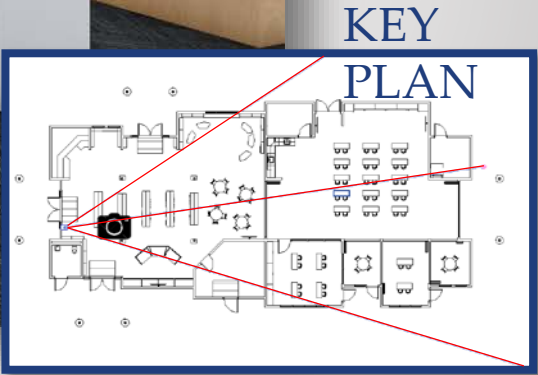
# SYCAMORE CANYON



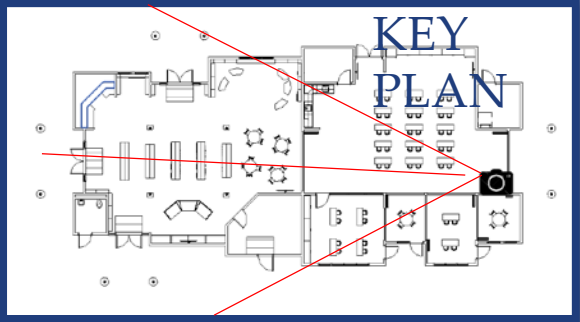
# SYCAMORE CANYON



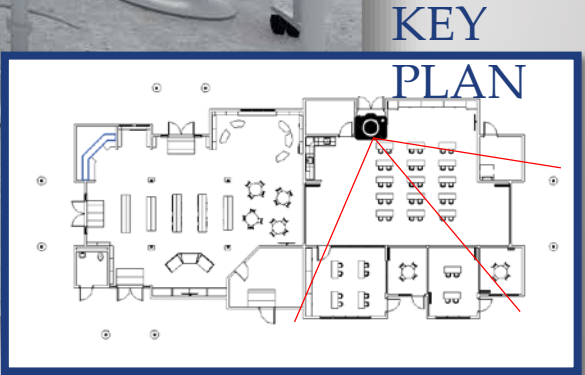
# PRIDE AND SYCAMORE LRCs



# PRIDE AND SYCAMORE LRCs



# PRIDE AND SYCAMORE LRCs



**Capital Improvement Program  
Change Order Listing**

Project	Change Order #	Description	Rejected/Cancelled	Allowance - SWPPP	Allowance - DSA Canopy	Allowance - Underground Utilities	Allowance - Site and Soils	Allowance - Modulars	Allowance - Front Entrance	Allowance - Petromat	Errors & Omissions Contingency	Contractor Contingency	Owner Contingency	Total
CFH Base	1	Increase sewer line length with cleanouts for City portion of sewer. To be reimbursed.				\$ 6,137.77								\$ 6,137.77
CFH Base	2	80 feet of additional 2 inch water pipe to reach Padre Dam isolation valve				\$ 3,439.87								\$ 3,439.87
CFH Base	3	Over excavation of building pad to avg 9 feet exceeding soils report recommendation					\$ 15,211.75							\$ 15,211.75
CFH Base	4	Additional petromat disposal from under parking lot asphalt not shown in plans					\$ 13,431.66							\$ 13,431.66
CFH Base	5	Demo existing storm drain at north end of building in ball field not on original plans				\$ 974.60								\$ 974.60
CFH Base	6	Cost of surveying to locate AT&T concrete encased conduit not shown on original plans				\$ 434.60								\$ 434.60
CFH Base	7	Install low voltage sleeves to east side of building from electrical/IDF room to create feasible route				\$ 3,587.86								\$ 3,587.86
CFH Base	8	Additional cost for grading to work around discovered Cox cable line under portion of building later relocated - bill Cox since cable was installed outside of easement boundaries				\$ 3,716.74								\$ 3,716.74
CFH Base	9	Irrigation lines and stub out for front entrance							\$ 5,262.20					\$ 5,262.20
CFH Base	10	Install new line to storm drain main when existing storm drain piping shown in plans could not be located				\$ 5,900.00								\$ 5,900.00
CFH Base	11	Additional work and materials to correct gutter lip in the parking area being higher than asphalt					\$ 7,752.26							\$ 7,752.26
CFH Base	12	Delete scope from trash enclosure					\$ (18,380.97)							\$ (18,380.97)
CFH Base	13	Deduct BIM coordination between the sub-contractors and BBC - infeasible											\$ (15,321.25)	\$ (15,321.25)
CFH Base	14	Abandoned storm drain at E side of snack bar				\$ 925.82								\$ 925.82
CFH Base		NA: Nexon ACM transite pipe removal and disposal					\$ 1,991.00							\$ 1,991.00
CFH Base	15	Modify wall types and studs to accommodate HSS 6 X 6 steel columns											\$ 468.74	\$ 468.74
CFH Base	16	Clean existing planter at front entrance to within 2 inches of top of surface and add mulch							\$ 1,396.42					\$ 1,396.42
CFH Base	17	Structural detail edits *New detail to address wall framing and header connection at wall kink • New detail to address header bracing at wall kink • Clarifications to added bracing where K.P occurs at header • Added bracing where header occurs											\$ 9,338.00	\$ 9,338.00
CFH Base	18	Underpin the curbs at the W end of the parking center median to reduce the slope of the parking spaces					\$ 620.99							\$ 620.99
CFH Base	19	Add continuous footing and curb at doorways per CCD #006											\$ 5,807.39	\$ 5,807.39
CFH Alt 1 (PS Modular)	20	Re-stake for modular move due to conflict with COX cables						\$ 434.81						\$ 434.81

**Capital Improvement Program  
Change Order Listing**

Project	Change Order #	Description	Rejected/Cancelled	Allowance - SWPPP	Allowance - DSA Canopy	Allowance - Underground Utilities	Allowance - Site and Soils	Allowance - Modulars	Allowance - Front Entrance	Allowance - Petromat	Errors & Omissions Contingency	Contractor Contingency	Owner Contingency	Total
CFH Base	21	Substitution of ADA, traffic rated grates for the specified Oblio decorative grates. The frames and concrete are not changed.				\$ (2,224.00)								\$ (2,224.00)
CFH Alt 1 (PS Modular)	22	REJECTED (\$6771.34) Add 2" Gopher Slurry noted on plan sheet F2.20 as optional and confirmed as required in RFI 083	X					\$ -						\$ -
CFH Base	23	Realignment of the underground plumbing due to the existence of a COX cable necessitating the relocation of the modular building.											\$ 6,969.68	\$ 6,969.68
CFH Base	24	CE #039 - #58: EXTERIOR HARD LID SPRINKLERS Replace the exterior Viking Microfast HP/QR fire sprinkler shown on plan sheet FP201 with the dry type due to temperature exposure, with white polyester coating for corrosion protection. CE #040 - #59: SPRINKLER IN GYP BOARD CEILINGS Add concealed type sprinklers fixtures in bathrooms 10,14,15,16, library 8 and storage room 18 in lieu of semirecessed pendant sprinklers shown on drawing FP201. Concealed type are shown in the specification.											\$ 3,954.66	\$ 3,954.66
CFH Base	25	Changes to Doors and Hardware made on the submittal: o Add wall stops x 2 o Revised closers x 4 o Revised non-keyed const core to keyed x 6 o Omit 2 louvers o Add 3 louvers o Revised frame elevation so sidelight sits on slab not curb											\$ 1,037.57	\$ 1,037.57
CFH Base	26	Addition of C channel to the partial height walls. Footing and curb costs were picked up in PCO #019											\$ 529.19	\$ 529.19
CFH Base	27	Labor and Materials to install one additional exit sign in the therapy office per RFI #87 response. This revised version of PCO #027 is to substitute a self-luminous Exit Sign for the hard wired version.											\$ 590.00	\$ 590.00



Capital Improvement Program  
Change Order Listing

Project	Change Order #	Description	Rejected/Cancelled	Allowance - SWPPP	Allowance - DSA Canopy	Allowance - Underground Utilities	Allowance - Site and Soils	Allowance - Modulars	Allowance - Front Entrance	Allowance - Petromat	Errors & Omissions Contingency	Contractor Contingency	Owner Contingency	Total
CFH Alt 1 (PS Modular)	28	ALL REJECTED - \$8,449.58: RFI #93 provided information on how to stub in for the drains. Although, the slope cannot be like the snapshot in the RFI because of the return walls, it was confirmed that the invert elevation was to be -24". The top of the footings are at -24". To get water to flow from the east side of the relo to the west side the west side will be excavated so that the top of footing and the slurry are at the same elevation. Slurry cannot be placed on top of the footings. For water to move from the east to the west, the east elevation will be raised by placing additional slurry. This cost takes into account the amount already approved for the Gopher slab of \$6,771.	X										\$ -	\$ -
CFH Base	29	Revision of the stairs at the batting cages to accommodate existing conditions per CCD 13 - Re-Survey - Re-grade the area at the steps and wall at batting cages. - Revise the stairs at the batting cage. Remove CMU wall at the batting cage. - Replace sprinkler heads and plantings					\$ 1,846.77							\$ 1,846.77
CFH Base	30	Revision of Wall Gutter per CCD 18 - Increase size of blocking - Increase lumber sizes in the drain system - Add bent angle for support											\$ 10,122.47	\$ 10,122.47
CFH Base	31	Provide 10" enclosure for the hood and 3M insulation for hood ductwork - fire rated duct wrap											\$ 3,156.89	\$ 3,156.89
CFH Base	32	Provide construction cores only. Remove the permanent keyed cores.											\$ (1,297.00)	\$ (1,297.00)
CFH Alt 1 (PS Modular)	33	Relocate sewer and storm drain stub outs for modular buildings POC's. Not shown on original plans.						\$ 9,038.64						\$ 9,038.64
CFH Base	34	Classrooms 1, 2, 3, 4, 5, 6, Furnish and install plastic laminate covered base cabinets and countertops, open white melamine storage cabinets, tall end panels, 6" plastic laminate soffit. Sliding marker board unit with 3 doors, map rail, map hooks, chalk tray and map holder.											\$ 54,418.00	\$ 54,418.00
CFH Base	35	REJECTED Increase the size of the ductwork in the Collaboration Rm/Library to 26" x 10" to accommodate the ceiling heights in Collaboration rm 19 of 9'6" and Library rm 8 (hard lid) at 10'8". (\$3131.17)	X										\$ -	\$ -

**Capital Improvement Program  
Change Order Listing**

Project	Change Order #	Description	Rejected/Cancelled	Allowance - SWPPP	Allowance - DSA Canopy	Allowance - Underground Utilities	Allowance - Site and Soils	Allowance - Modulares	Allowance - Front Entrance	Allowance - Petromat	Errors & Omissions Contingency	Contractor Contingency	Owner Contingency	Total
CFH Base	36	Additional reinforcing detail added in CCD #16. • Upgrade #4 bars at 16" OC to 3 #5 bars. • Upgrade 4" H bars at 24" OC to #4 H bars at 16" OC.											\$ 383.00	\$ 383.00
CFH Base	37	CCD 24 Sitework and Landscape at the Front Entrance Work includes: • Sawcut and demo existing hardscape • Excavation/subgrade prep • Form/pour concrete curbs • Dowel into existing and pour new concrete flatwork • Install brick pavers • Modify and extend existing irrigation to new landscape area • Remove existing plants • Prep soil and install new plants.							\$ 46,045.95					\$ 46,045.95
CFH Base	38	Provide and install 4 additional drains for the overflow drain outlets at the canopy.											\$ 2,094.00	\$ 2,094.00
CFH Base	39	Library Circulation Desk Revision Work includes: Add 3 drawers, 3 drawer locks, make back panels higher and raise countertop to 34" height.											\$ 546.16	\$ 546.16
CFH Base	40	Flooring in Modular Work includes: Furnish and install carpet											\$ 20,878.98	\$ 20,878.98
CFH Base	41	Credit for Fire Riser				\$ (2,648.00)								\$ (2,648.00)
CFH Base	42	Deduct for permanent roof anchors not required by district											\$ (1,940.00)	\$ (1,940.00)
CFH Base	43	Scope of Work: Add Teaching Walls in Modular Work includes: Supply and install cabinets, countertops, soffits and sliding marker board unit.											\$ 18,914.02	\$ 18,914.02
CFH Base	44	Replace paper, lath and plaster on the existing school that was remediated for water damage.											\$ 9,664.34	\$ 9,664.34
PA Base	1											\$ 25,000.00	\$ 25,000.00	\$ 50,000.00
SC Base	1												\$ 10,689.00	\$ 10,689.00

**Capital Improvement Program Projects  
Sources and Uses of Funds Statement**

Final GMP May 5, 2020

Description	CFH Base	CFH Alt 1 (PS Modular)	CFH Alt 2 (Canopy)	PA Base	SC Base	SC Alt 1 (PS Modular)	Total
<b>STARTING BALANCE:</b>							
Allowance - SWPPP	\$ 20,000			\$ 5,000	\$ 5,000		\$ 30,000
Allowance - DSA Canopy			\$ 10,000				\$ 10,000
Allowance - Underground Utilities	\$ 50,000						\$ 50,000
Allowance - Site and Soils	\$ 50,000						\$ 50,000
Allowance - Modulars		\$ 10,000					\$ 10,000
Allowance - Front Entrance	\$ 300,000						\$ 300,000
Allowance - Petromat					\$ 5,000	\$ 15,000	\$ 20,000
Errors & Omissions Contingency	\$ 267,527	\$ 5,895	\$ 11,892	\$ 136,655	\$ 148,552	\$ 21,270	\$ 591,791
Contractor Contingency	\$ 267,527	\$ 5,895	\$ 11,892	\$ 136,655	\$ 148,552	\$ 21,270	\$ 591,791
Owner Contingency	\$ 267,527	\$ 5,895	\$ 11,892	\$ 102,491	\$ 111,414	\$ 15,952	\$ 515,171
<b>Total</b>	<b>\$ 1,222,581</b>	<b>\$ 27,685</b>	<b>\$ 45,676</b>	<b>\$ 380,801</b>	<b>\$ 418,518</b>	<b>\$ 73,492</b>	<b>\$ 2,168,753</b>
<b>REMAINING BALANCE:</b>							
Allowance - SWPPP	\$ 20,000	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 30,000
Allowance - DSA Canopy	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Allowance - Underground Utilities	\$ 29,755	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,755
Allowance - Site and Soils	\$ 27,527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,527
Allowance - Modulars	\$ -	\$ 527	\$ -	\$ -	\$ -	\$ -	\$ 527
Allowance - Front Entrance	\$ 247,295	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 247,295
Allowance - Petromat	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 15,000	\$ 20,000
Errors & Omissions Contingency	\$ 267,527	\$ 5,895	\$ 11,892	\$ 136,655	\$ 148,552	\$ 21,270	\$ 591,791
Contractor Contingency	\$ 267,527	\$ 5,895	\$ 11,892	\$ 111,655	\$ 148,552	\$ 21,270	\$ 566,791
Owner Contingency	\$ 137,212	\$ 5,895	\$ 11,892	\$ 77,491	\$ 100,725	\$ 15,952	\$ 349,167
<b>Total</b>	<b>\$ 996,843</b>	<b>\$ 18,212</b>	<b>\$ 45,676</b>	<b>\$ 330,801</b>	<b>\$ 407,829</b>	<b>\$ 73,492</b>	<b>\$ 1,872,852</b>
<b>Amount Used</b>	<b>\$ 225,738</b>	<b>\$ 9,473</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 10,689</b>	<b>\$ -</b>	<b>\$ 295,901</b>

Capital Improvement Program Project Expenditures

Project	Purchase Order ID	Fiscal Month	Fund	Payee	Funding Source	Description	Pay Date	Pay Instrument ID	Amount Paid
1:Classroom Addition-Chet F Harritt	7895	10	2139	Daily Journal	GOBnd	Ad for RFP for Lease-Leaseback Construction Manager for	4/23/2019	14-535176	\$87.24
1:Classroom Addition-Chet F Harritt	8063	11	2139	Division of State Architect	GOBnd	(CANCELLED) Plan Check Fees for Chet F. Harritt Locker R	5/23/2019	14-549782	\$11,304.80
1:Classroom Addition-Chet F Harritt	0	11	2139	Christina Becker	GOBnd	CEQA Filing Documents	5/30/2019	14-551853	\$50.00
1:Classroom Addition-Chet F Harritt	7767	12	2139	Western Environmental & Safety Technolog	GOBnd	Asbestos Sampling & Inspection Services	6/14/2019	14-559370	\$6,725.00
1:Classroom Addition-Chet F Harritt	8258	12	2139	Portable Storage Corp	GOBnd	Cargo storage containers	6/18/2019	14-560521	\$6,378.80
1:Classroom Addition-Chet F Harritt	7903	12	2139	StudioWC Architecture and Engineering	GOBnd	Architectural, engineering and design fees	6/26/2019	14-566867	\$73,877.20
1:Classroom Addition-Chet F Harritt	8323	12	2139	Western Environmental & Safety Technolog	GOBnd	Hazardous material removal	6/26/2019	14-566869	\$1,740.00
1:Classroom Addition-Chet F Harritt	7656	12	2139	Ninyo & Moore	GOBnd	Geotechnical Evaluation Reporting	6/26/2019	14-566856	\$21,300.00
1:Classroom Addition-Chet F Harritt	7655	12	2139	ATC Design Group	GOBnd	Topographic survey	6/26/2019	14-566828	\$9,504.80
1:Classroom Addition-Chet F Harritt	8524	10	2139	Atkinson, Andelson, Loya, Ruud & Romo Atto	GOBnd	CFH and City Park land swap	4/24/2019	14-536997	\$2,847.50
1:Classroom Addition-Chet F Harritt	8525	10	2139	Atkinson, Andelson, Loya, Ruud & Romo Atto	GOBnd	LLB document prep and assistance	4/24/2019	14-536997	\$505.47
1:Classroom Addition-Chet F Harritt	8524	11	2139	Atkinson, Andelson, Loya, Ruud & Romo Atto	GOBnd	CFH and City Park land swap	5/2/2019	14-540508	\$558.75
1:Classroom Addition-Chet F Harritt	8525	11	2139	Atkinson, Andelson, Loya, Ruud & Romo Atto	GOBnd	LLB document prep and assistance	5/2/2019	14-540508	\$116.65
1:Classroom Addition-Chet F Harritt	8525	12	2139	Atkinson, Andelson, Loya, Ruud & Romo Atto	GOBnd	LLB document prep and assistance	6/3/2019	14-553153	\$38.88
1:Classroom Addition-Chet F Harritt	8525	1	2139	Atkinson, Andelson, Loya, Ruud & Romo Atto	GOBnd	LLB document prep and assistance	7/15/2019	14-570043	\$466.59
1:Classroom Addition-Chet F Harritt	8524	1	2139	Atkinson, Andelson, Loya, Ruud & Romo Atto	GOBnd	CFH and City Park land swap	7/15/2019	14-570043	\$715.00
1:Classroom Addition-Chet F Harritt	7764	11	2139	Cable Pipe and Leak Detection	GOBnd	Utilities mark out	5/15/2019	14-546060	\$1,925.00
1:Classroom Addition-Chet F Harritt	7764	11	2139	Cable Pipe and Leak Detection	GOBnd	Finish locating storm drain with crawler	5/15/2019	14-546060	\$1,000.00
1:Classroom Addition-Chet F Harritt	8525	2	2139	Atkinson, Andelson, Loya, Ruud & Romo Atto	GOBnd	LLB document prep and assistance	8/7/2019	14-577919	\$447.50
1:Classroom Addition-Chet F Harritt	8525	2	2139	Atkinson, Andelson, Loya, Ruud & Romo Atto	GOBnd	LLB document prep and assistance	8/7/2019	14-577919	\$38.88
1:Classroom Addition-Chet F Harritt	8886	3	2139	Division of State Architect	GOBnd	Plan Check Fees for Chet F. Harritt LRC & Classroom additi	9/5/2019	14-587605	\$108,750.00
1:Classroom Addition-Chet F Harritt	8841	3	2139	Cable Pipe and Leak Detection	GOBnd	Locate & trace sewer line	9/20/2019	14-593986	\$250.00
1:Classroom Addition-Chet F Harritt	8841	3	2139	Cable Pipe and Leak Detection	GOBnd	Locating smaller lines	9/20/2019	14-593987	\$875.00
1:Classroom Addition-Chet F Harritt	8785	3	2139	Cable Pipe and Leak Detection	GOBnd	Located main sewer line	9/20/2019	14-593986	\$1,000.00
1:Classroom Addition-Chet F Harritt	9210	4	2139	Daily Journal	GOBnd	Bid Notice	10/17/2019	14-604538	\$286.00
1:Classroom Addition-Chet F Harritt	7903	4	2139	StudioWC Architecture and Engineering	GOBnd	Architectural, engineering and design fees	10/24/2019	14-607641	\$328,672.80
1:Classroom Addition-Chet F Harritt	8063	4	2139	Division of State Architect	GOBnd	CANCEL Warrant #14-549782	10/31/2019	0	(\$11,304.80)
1:Classroom Addition-Chet F Harritt	9299	4	2139	Western Environmental & Safety Technolog	GOBnd	Asbestos Sampling & Inspection Services	10/31/2019	14-610175	\$765.00
1:Classroom Addition-Chet F Harritt	8778	5	2139	ATC Design Group	GOBnd	Boundary survey/easements	11/1/2019	14-610744	\$3,550.80
1:Classroom Addition-Chet F Harritt	9330	5	2139	StudioWC Architecture and Engineering	GOBnd	As-built scanning	11/7/2019	14-613318	\$792.95
1:Classroom Addition-Chet F Harritt	8524	3	2139	Atkinson, Andelson, Loya, Ruud & Romo Atto	GOBnd	Legal fees	9/12/2019	14-590503	\$130.00
1:Classroom Addition-Chet F Harritt	8524	5	2139	Atkinson, Andelson, Loya, Ruud & Romo Atto	GOBnd	Legal fees	11/7/2019	14-613302	\$1,473.75
1:Classroom Addition-Chet F Harritt	9386	5	2139	Padre Dam Water District	GOBnd	Inspection for Recycled Water Connection	11/18/2019	14-617152	\$3,000.00
1:Classroom Addition-Chet F Harritt	9486	6	2139	Padre Dam Water District	GOBnd	Deposit for plan check fee & easement review	12/6/2019	14-624484	\$3,250.00
1:Classroom Addition-Chet F Harritt	7903	6	2139	StudioWC Architecture and Engineering	GOBnd	Architectural, engineering and design fees	12/13/2019	14-627640	\$130,807.50
1:Classroom Addition-Chet F Harritt	7903	6	2139	StudioWC Architecture and Engineering	GOBnd	City sewer permit & Padre Dam submittal	12/13/2019	14-627639	\$16,510.00
1:Classroom Addition-Chet F Harritt	9282	6	2139	Hollands Custom Cabinets	GOBnd	Relocate cabinetry	12/11/2019	14-626123	\$3,980.00
1:Classroom Addition-Chet F Harritt	9442	7	2139	GB's Fence Company	GOBnd	Remove and relocate existing bullpen and extend height	1/9/2020	14-634258	\$11,500.00
1:Classroom Addition-Chet F Harritt	8525	6	2139	Atkinson, Andelson, Loya, Ruud & Romo Atto	GOBnd	Legal fees	12/2/2019	14-622066	\$195.00
1:Classroom Addition-Chet F Harritt	9421	7	2139	Global Modular Inc	GOBnd	Removal/demolition of Modular Classrooms	1/15/2020	14-636710	\$24,609.78
1:Classroom Addition-Chet F Harritt	8525	7	2139	Atkinson, Andelson, Loya, Ruud & Romo Atto	GOBnd	Legal fees	1/16/2020	14-637372	\$343.75
1:Classroom Addition-Chet F Harritt	9065	5	2139	Dave Bang Associates Inc	GOBnd	Fabric Shade Canopy	11/14/2019	14-615696	\$1,569.22
1:Classroom Addition-Chet F Harritt	9421	7	2139	Global Modular Inc	GOBnd	Removal/demolition of Modular Classrooms	1/17/2020	14-637928	\$1,295.25
1:Classroom Addition-Chet F Harritt	9746	8	2139	Chicago Title	GOBnd	Chain of Title Guarantee	2/5/2020	14-644687	\$900.00
1:Classroom Addition-Chet F Harritt	9746	8	2139	Chicago Title	GOBnd	Chain of Title Guarantee	2/5/2020	14-644687	\$900.00
1:Classroom Addition-Chet F Harritt	9467	8	2139	GB's Fence Company	GOBnd	Remove & Relocate batting cage, extend existing post and	2/6/2020	14-645489	\$16,000.00
1:Classroom Addition-Chet F Harritt	9747	8	2139	County of San Diego	GOBnd	Recycled Water System Permit Process	2/6/2020	14-645474	\$42.50
1:Classroom Addition-Chet F Harritt	9788	8	2139	Anixter	GOBnd	Cores and Keys	2/14/2020	14-649460	\$504.49
1:Classroom Addition-Chet F Harritt	9788	8	2139	Anixter	GOBnd	Pins and Caps for Cores	2/14/2020	14-649460	\$385.96
1:Classroom Addition-Chet F Harritt	9750	8	2139	Balfour Beatty LLC	GOBnd	Pre-Construction Review of Documents- Schematics, Desig	2/18/2020	14-649929	\$52,200.00
1:Classroom Addition-Chet F Harritt	9875	8	2139	Dena's Trucking	GOBnd	Relocate 20ft Container	2/27/2020	14-653795	\$300.00
1:Classroom Addition-Chet F Harritt	9885	8	2139	City Electric Supplies	GOBnd	Electrical Supplies for Batting Cage	2/27/2020	14-653785	\$81.01

Capital Improvement Program Project Expenditures

Project	Purchase Order ID	Fiscal Month	Fund	Payee	Funding Source	Description	Pay Date	Pay Instrument ID	Amount Paid
5:Modular Classrooms-Chet F Harritt	9947	9	2139	StudioWC Architecture and Engineering	GOBnd	Plan Check Fees for Modular Addition	3/4/2020	14-656096	\$5,197.50
1:Classroom Addition-Chet F Harritt	9851	9	2139	Home Depot	GOBnd	Supplies for Relocating the Batting Cage	3/11/2020	14-659389	\$100.89
1:Classroom Addition-Chet F Harritt	8524	9	2139	Atkinson, Andelson, Loya, Ruud & Romo Atto	GOBnd	Legal fees	3/11/2020	14-659384	\$1,088.75
1:Classroom Addition-Chet F Harritt	9750	10	2139	Balfour Beatty LLC	GOBnd	Pre-Construction Review of Documents- Schematics, Desig	4/9/2020	14-667634	\$31,724.99
1:Classroom Addition-Chet F Harritt	9436	11	2139	Balfour Beatty LLC	GOBnd	LRC/Classroom Addition	5/4/2020	14-673849	\$4,393.75
1:Classroom Addition-Chet F Harritt	7903	11	2139	StudioWC Architecture and Engineering	GOBnd	Architectural, engineering and design fees	5/4/2020	14-673867	\$130,787.50
1:Classroom Addition-Chet F Harritt	7903	11	2139	StudioWC Architecture and Engineering	GOBnd	Architectural, engineering and design fees	5/4/2020	14-673868	\$32,400.00
1:Classroom Addition-Chet F Harritt	9884	9	2139	Standard Electronics	GOBnd	Temporary Fire Alarm Supplies & Installation	3/30/2020	14-664782	\$1,364.93
1:Classroom Addition-Chet F Harritt	10109	11	2139	Waste Management	GOBnd	Trash disposal	5/14/2020	14-676271	\$150.00
1:Classroom Addition-Chet F Harritt	10151	11	2139	Superior Ready Mix Concrete	GOBnd	Concrete to Relocate Dumpsters	5/14/2020	14-676292	\$1,101.24
1:Classroom Addition-Chet F Harritt	8525	11	2139	Atkinson, Andelson, Loya, Ruud & Romo Atto	GOBnd	Legal fees	5/4/2020	14-673848	\$446.25
1:Classroom Addition-Chet F Harritt	10158	11	2139	ATC Design Group	GOBnd	Mapping of Easement	5/21/2020	14-678017	\$1,750.00
1:Classroom Addition-Chet F Harritt	0	11	2139	Padre Dam Water District	GOBnd	Continuation of Engineering Work	5/29/2020	22674	\$2,818.92
1:Classroom Addition-Chet F Harritt	9750	11	2139	Balfour Beatty LLC	GOBnd	Pre-Construction Review of Documents- Schematics, Desig	5/29/2020	14-679912	\$6,075.00
1:Classroom Addition-Chet F Harritt	8524	11	2139	Atkinson, Andelson, Loya, Ruud & Romo Atto	GOBnd	Legal fees	5/29/2020	14-679910	\$1,427.50
1:Classroom Addition-Chet F Harritt	9423	12	2139	Hendrix California School Construction Service	GOBnd	DSA Inspector of Record Services	6/5/2020	14-681607	\$3,772.00
1:Classroom Addition-Chet F Harritt	8525	12	2139	Atkinson, Andelson, Loya, Ruud & Romo Atto	GOBnd	Legal fees	6/18/2020	14-685481	\$2,060.00
1:Classroom Addition-Chet F Harritt	10230	12	2139	Padre Dam Water District	GOBnd	6" Fire Service Installation	6/18/2020	14-685499	\$49,475.30
1:Classroom Addition-Chet F Harritt	9422	12	2139	Ninyo & Moore	GOBnd	Geotechnical Evaluation Reporting	6/22/2020	14-686958	\$763.00
1:Classroom Addition-Chet F Harritt	9422	12	2139	Ninyo & Moore	GOBnd	Geotechnical Evaluation Reporting	6/22/2020	14-686958	\$507.00
1:Classroom Addition-Chet F Harritt	9656	12	2139	GB's Fence Company	GOBnd	Furnish & Install Trash Enclosure w/Privacy Tans & Gates	6/25/2020	14-688902	\$4,985.00
1:Classroom Addition-Chet F Harritt	9423	1	2139	Hendrix California School Construction Service	GOBnd	DSA Inspector of Record Services	7/9/2020	14-691310	\$12,880.00
1:Classroom Addition-Chet F Harritt	9436	1	2139	Balfour Beatty LLC	GOBnd	Main Construction of Learning Resource Center/Classroom	7/16/2020	14-692367	\$1,146,349.64
1:Classroom Addition-Chet F Harritt	10167	11	2139	GB's Fence Company	GOBnd	Furnish & Install 170' ft of 6' ht Temporary Fencing	5/29/2020	14-679914	\$1,520.00
1:Classroom Addition-Chet F Harritt	10332	12	2139	Padre Dam Water District	GOBnd	Engineering Work for Expansion	6/22/2020	14-686959	\$4,321.38
1:Classroom Addition-Chet F Harritt	P-Card	12	2139	United Site Services	GOBnd	Portable Toilets	6/16/2020	P-Card	\$1,278.70
1:Classroom Addition-Chet F Harritt	10094	10	2139	Home Depot	GOBnd	Supplies for Prep Work for Concrete Forms	4/9/2020	14-667643	\$186.93
1:Classroom Addition-Chet F Harritt	10094	10	2139	Home Depot	GOBnd	Supplies for Prep Work for Outdoor Ampitheater	4/9/2020	14-667643	\$429.42
1:Classroom Addition-Chet F Harritt	10161	12	2139	Home Depot	GOBnd	Concrete Forms for Dumpster	6/18/2020	14-685489	\$547.62
5:Modular Classrooms-Chet F Harritt	9422	1	2139	Ninyo & Moore	GOBnd	Geotechnical Evaluation Reporting	7/23/2020	14-694375	\$586.00
1:Classroom Addition-Chet F Harritt	9422	1	2139	Ninyo & Moore	GOBnd	Geotechnical Evaluation Reporting	7/23/2020	14-694376	\$14,005.00
1:Classroom Addition-Chet F Harritt	9423	2	2139	Hendrix California School Construction Service	GOBnd	DSA Inspector of Record Services	8/6/2020	14-697971	\$12,052.00
1:Classroom Addition-Chet F Harritt	9436	2	2139	Balfour Beatty LLC	GOBnd	Main Construction of Learning Resource Center/Classroom	8/13/2020	14-699864	\$873,047.94
1:Classroom Addition-Chet F Harritt	10684	2	2139	Nexon Corporation	GOBnd	Removal & disposal of transite pipe	8/27/2020	14-703782	\$4,452.00
5:Modular Classrooms-Chet F Harritt	9422	2	2139	Ninyo & Moore	GOBnd	Geotechnical Evaluation Reporting	8/27/2020	14-703783	\$204.00
1:Classroom Addition-Chet F Harritt	9422	2	2139	Ninyo & Moore	GOBnd	Geotechnical Evaluation Reporting	8/27/2020	14-703784	\$12,846.00
1:Classroom Addition-Chet F Harritt	10685	2	2139	Western Environmental & Safety Technologie	GOBnd	Asbestos Sampling & Inspection Services	8/27/2020	14-703798	\$2,125.00
1:Classroom Addition-Chet F Harritt	9423	3	2139	Hendrix California School Construction Service	GOBnd	DSA Inspector of Record Services	9/17/2020	14-709584	\$9,658.00
1:Classroom Addition-Chet F Harritt	9436	3	2139	Balfour Beatty LLC	GOBnd	Main Construction of Learning Resource Center	9/17/2020	14-709573	\$715,362.91
5:Modular Classrooms-Chet F Harritt	9422	4	2139	Ninyo & Moore	GOBnd	Geotechnical Evaluation Reporting	10/1/2020	14-713735	\$744.00
1:Classroom Addition-Chet F Harritt	9436	4	2139	Balfour Beatty LLC	GOBnd	Main Construction of Learning Resource Center	10/1/2020	14-713725	\$763,836.69
1:Classroom Addition-Chet F Harritt	9423	4	2139	Hendrix California School Construction Service	GOBnd	DSA Inspector of Record Services	10/8/2020	14-715885	\$5,888.00
1:Classroom Addition-Chet F Harritt	10332	1	2139	Padre Dam Water District	GOBnd	Continuation of Engineering Work	7/30/2020	14-696269	\$6,074.84
5:Modular Classrooms-Chet F Harritt	10835	3	2139	Division of State Architect	GOBnd	DSA Inspector of Record Services	9/21/2020	14-710826	\$2,440.51
1:Classroom Addition-Chet F Harritt	9422	4	2139	Ninyo & Moore	GOBnd	Geotechnical Evaluation Reporting	10/1/2020	14-713734	\$21,900.47
1:Classroom Addition-Chet F Harritt	10421	3	2139	United Site Services	GOBnd	Portable Toilets	9/10/2020	14-707789	\$1,146.15
1:Classroom Addition-Chet F Harritt	8524	3	2139	Atkinson, Andelson, Loya, Ruud & Romo Atto	GOBnd	Legal fees	9/17/2020	14-709570	\$550.00
1:Classroom Addition-Chet F Harritt	P-Card	2	2139	State Water Board	GOBnd	Storm Water Application Fee	8/4/2020	P-Card	\$491.04
5:Modular Classrooms-Chet F Harritt	9422	4	2139	Ninyo & Moore	GOBnd	Geotechnical Evaluation Reporting	10/26/2020	14-721559	\$408.00
1:Classroom Addition-Chet F Harritt	9423	5	2139	Hendrix California School Construction Service	GOBnd	DSA Inspector of Record Services	11/5/2020	14-724900	\$10,672.00
1:Classroom Addition-Chet F Harritt	9436	5	2139	Balfour Beatty LLC	GOBnd	Main Construction of Learning Resource Center	11/19/2020	14-728973	\$888,178.84
1:Classroom Addition-Chet F Harritt	9423	6	2139	Hendrix California School Construction Service	GOBnd	DSA Inspector of Record Services	12/3/2020	14-731949	\$8,648.00

Capital Improvement Program Project Expenditures

Project	Purchase Order ID	Fiscal Month	Fund	Payee	Funding Source	Description	Pay Date	Pay Instrument ID	Amount Paid
5:Modular Classrooms-Chet F Harritt	9422	6	2139	Ninyo & Moore	GOBnd	Geotechnical Evaluation Reporting	12/3/2020	14-731959	\$8,248.00
5:Modular Classrooms-Chet F Harritt	9422	6	2139	Ninyo & Moore	GOBnd	Geotechnical Evaluation Reporting	12/3/2020	14-731960	\$7,244.00
1:Classroom Addition-Chet F Harritt	9436	6	2139	Balfour Beatty LLC	GOBnd	Main Construction of Learning Resource Center	12/10/2020	14-734358	\$788,117.62
1:Classroom Addition-Chet F Harritt	9423	7	2139	Hendrix California School Construction Services	GOBnd	DSA Inspector of Record Services	1/11/2021	14-741185	\$8,648.00
1:Classroom Addition-Chet F Harritt	10181	7	2139	Salas O'Brien	GOBnd	Commissioning Agent Services	1/14/2021	14-742158	\$4,125.00