

**LOS ANGELES UNIFIED SCHOOL DISTRICT**

**SCHOOL CONSTRUCTION BOND CITIZENS' OVERSIGHT COMMITTEE**

**Rachel Greene, Chair**  
Tenth District PTSA  
**Chris Hannan, Vice-Chair**  
L.A. Co. Federation of Labor AFL-CIO  
**Margaret Fuentes, Secretary**  
LAUSD Student Parent  
**Araceli Sandoval-Gonzalez, Executive Committee**  
Early Education Coalition

**Tracy Bartley**  
31<sup>st</sup> District PTSA  
**Laura Baz**  
LAUSD Student Parent  
**Neelura Bell**  
CA Charter School Association  
**Jeffrey Fischbach**  
CA Tax Reform Assn.  
**D. Michael Hamner**  
American Institute of Architects  
**Hye-pin Im**  
L.A. City Controller's Office  
**Susan Linschoten**  
L.A. Co. Auditor-Controller's Office  
**Jennifer Pope McDowell**  
L.A. City Mayor's Office

**Dolores Sobalvarro**  
AARP  
**Roger Uy**  
Assoc. General Contractors of CA  
**Celia Ayala** (Alternate)  
Early Education Coalition  
**Chad Boggio** (Alternate)  
L.A. Co. Federation of Labor AFL-CIO  
**Dr. Clarence Monteclaro** (Alternate)  
Tenth District PTSA  
**Samantha Rowles** (Alternate)  
LAUSD Student Parent  
**Connie Yee** (Alternate)  
L.A. Co. Auditor-Controller's Office  
**Vacant**  
L.A. Area Chamber of Commerce

**Joseph P. Buchman – Legal Counsel**  
Burke, Williams & Sorensen, LLP  
**Lori Raineri and Keith Weaver – Oversight Consultants**  
Government Financial Strategies

**Timothy Popejoy**  
Bond Oversight Administrator  
**Perla Zitle**  
Bond Oversight Coordinator

**School Construction Bond Citizens' Oversight Committee  
Regular Meeting  
LAUSD HQ – Board Room  
333 S. Beaudry Avenue  
Los Angeles, CA 90017  
Thursday, March 24, 2022  
10:00 a.m.**

Live video stream available for this meeting at  
[http://lausd.granicus.com/MediaPlayer.php?publish\\_id=18](http://lausd.granicus.com/MediaPlayer.php?publish_id=18)

The meeting shall be held through teleconferencing pursuant to the provisions of California Assembly Bill 361. Members of the public may, observe the meeting online through the live video stream above or on KLCS Channel 58 when it airs as detailed below. Members of the public may also offer public comment in writing or telephonically by following the instructions provided below.

	<b>Item</b>	<b>Presentation/ Discussion Time</b>	<b>Presenter</b>
	Call to Order		Rachel Greene
	Chair's Remarks		Rachel Greene
1.	Consent Calendar A. February 24, 2022 Meeting Minutes B. Resolution to Approve Findings to Permit Teleconferenced Meetings Pursuant to Assembly Bill 361 and California Government Code Section 54953(e)(3)		
2.	Public Comment	20 minutes	Rachel Greene
3.	Discussion of Future BOC Meeting Participation and Brown Act Requirements (Information Only)	5 minutes	Timothy Popejoy, BOC Administrator

	<b>Item</b>	<b>Presentation/ Discussion Time</b>	<b>Presenter</b>
4.	BOC Member Training (Information Only)	20 minutes	Lori Raineri & Keith Weaver BOC Consultants
5.	District Response to BOC Follow-Up Questions to the Recommendations of the BOC Task Force Resolution Regarding Bond Program Performance and Financial Audits (Dated March 17, 2022)	10 minutes	Susan Linschoten, Task Force Chair
6.	FY21 - Bond Performance & Financial Audit Reports (Information Only)	20 minutes	Joseph Moussa Simpson & Simpson, LLP
7.	15 Board Member Priority and Local District Priority Projects and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein	10 minutes	Robert Laughton, Director of Maintenance and Operations, FSD
8.	16 Projects to Provide Critical Replacements and Upgrades of School Building/Site Systems and Components and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein	10 minutes	Robert Laughton, Director of Maintenance and Operations, FSD
9.	Two Charter School Facilities Upgrade Projects and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein	10 minutes	Robert Laughton, Director of Maintenance and Operations, FSD
10.	One Early Education Center Re-Opening Project and Four Early Education Center Outdoor Classroom and Campus Upgrade Projects and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein	10 minutes	Robert Laughton, Director of Maintenance and Operations, FSD
11.	One Project to Provide Americans with Disabilities Act (ADA) Accessibility Upgrades at Evans Community Adult School and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein	10 minutes	Robert Laughton, Director of Maintenance and Operations, FSD
12.	Chief Facilities Executive's Report (Information Only)	10 minutes	Mark Hovatter, Chief Facilities Executive, FSD
13.	Discussion of Non-Agenda Matters		Rachel Greene

The Bond Oversight Committee is committed to ensuring the health and safety of the community. As a precaution to help prevent the spread of COVID-19, there will be no speakers or visitors allowed into the Board Room.

The Bond Oversight Committee encourages public comment on the items on this Regular Meeting agenda, and all other items related to the business of the Bond Oversight Committee. You may register online to provide comments and call in during the meeting, but please consider using our alternative method. Commenters can send an email that will be shared with all Committee Members at [boc@laschools.org](mailto:boc@laschools.org). Email communications received by 5 p.m., the day before the meeting will be distributed to all Committee Members before the meeting and will be added to the records of the meeting.

Individuals wishing to address the Committee at the meeting must register to speak using the Speaker Sign Up Google Form: <https://forms.gle/EL9zBEXK8fHbWJ2R6>. Registration will open 24 hours before the meeting and will close 20 minutes after the start of the meeting. Each item will allow for up-to five (5) speakers, and up-to 10 speakers may sign up for general Public Comment. All speakers will be heard at the beginning of the meeting unless the Chair permits speakers to address the BOC later in the meeting. The timed period for public comment will end 20 minutes after the start of the meeting, or when all individuals who have registered to speak have made their comments.

Speakers who have registered through the Speaker Sign Up Google Form for this meeting will need to follow these instructions:

1. Dial \*82 (to activate caller id), then 1-213-338-8477 and enter Meeting ID **891 2226 7708** at the beginning of the meeting.
2. Press #, and then # again when prompted for the Participant ID.
3. Remain on hold until it is your turn to speak. You can watch the meeting on the live video stream ([http://lausd.granicus.com/MediaPlayer.php?publish\\_id=18](http://lausd.granicus.com/MediaPlayer.php?publish_id=18)) until your item comes before the Committee.
4. Callers will be identified based on their phone number. You will need to call in from the same phone number entered on the Speaker Sign Up website. Callers will need to have their phone number ID displayed and may need to adjust their phone settings. Dialing \*82 first when calling in should permit caller id to work if the phone number is usually blocked.
5. Callers will know to speak when receiving the signal that their phone can be unmuted. Callers will then press \*6 (Star 6) and be brought into the meeting.

Speakers will have three (3) minutes to provide comments unless the Committee Chair, in order to accommodate all registered speakers within a reasonable amount of time, announces a shorter time for comments. If a speaker wishes to comment on multiple agenda items, the speaker will be allowed a total of six (6) minutes to speak to all the agenda items for which they have registered unless the Chair grants the speaker additional time. Please contact the Committee's Coordinator at 213-241-5183 if you have any questions.

Bond Oversight Committee Upcoming Meeting Schedule:

- ➔ April 28, 2022
- ➔ June 2, 2022

Bond Oversight Committee meetings are aired on KLCS-TV (channel 58) on the Sunday following the meeting date. Broadcast time of the Bond Oversight Committee meetings may change due to the volume of broadcasts scheduled for the day. Please call (213) 241-4036 the Friday prior to the Sunday Broadcast to verify the time.

This agenda has been prepared and posted as required by law to inform the public and assist in the orderly administration of the Committee's meetings. The Committee may take action on any item that appears on this agenda. In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Bond Oversight Committee Administrator at (213) 241-5183. Notification of 48 hours prior to the meeting will enable the Oversight Committee to make reasonable arrangements to ensure accessibility to this meeting (28CFR 35.102-35.104 ADA Title II).

Any member of the public may request being added to an email list to receive BOC meeting materials by submitting a request to [boc@laschools.org](mailto:boc@laschools.org)

**Updated School Upgrade Program Summary**  
**Compiled by BOC Staff based on Financial Data**  
**Submitted by District Staff**

As of 1/31/22 <sup>(1)</sup>	Category Spending Target <sup>(2)</sup> A	Spending Target Available (\$) <sup>(3)</sup> B	Spending Target Available (%) C = B/A
<b>FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN</b>			
Major Modernizations/Upgrades/Reconfigurations	\$6,726,607,698	\$2,108,665,912	31.3%
Critical Replacements and Upgrades	\$2,560,202,565	\$1,171,090,032	45.7%
School Cafeteria Upgrades	\$270,824,218	\$156,632,717	57.8%
Wellness, Health, Athletics, Learning, and Efficiency	\$462,059,272	\$209,196,972	45.3%
ADA Transition Plan Implementation	\$935,941,989	\$332,220,003	35.5%
Charter School Facilities	\$608,967,635	\$439,629,942	72.2%
Early Childhood Education Facilities	\$173,761,656	\$113,740,301	65.5%
Adult and Career Education Facilities	\$169,812,978	\$113,553,370	66.9%
Board Member Priority Projects <sup>(4)</sup>	\$53,531,584	\$45,995,582	85.9%
Local District Priority Projects <sup>(4)</sup>	\$58,033,409	\$50,835,952	87.6%
<b>FSD Subtotal</b>	<b>\$12,019,743,004</b>	<b>\$4,741,560,783</b>	<b>39.4%</b>
<b>INFORMATION TECHNOLOGY DIVISION STRATEGIC EXECUTION PLAN</b>			
Technology Infrastructure and System Upgrades	\$1,074,044,044	\$308,553,903	28.7%
Upgrade and Equip with 21st Century Technology	\$441,726,559	\$263,867,576	59.7%
<b>ITD Subtotal</b>	<b>\$1,515,770,603</b>	<b>\$572,421,479</b>	<b>37.8%</b>
<b>TRANSPORTATION SERVICES STRATEGIC EXECUTION PLAN</b>			
Replace Aging and Polluting School Buses	\$66,875,000	\$34,881,976	52.2%
<b>OFFICE OF THE INSPECTOR GENERAL</b>			
Independent Audits of Bond Projects	\$80,000,000	\$53,559,511	66.9%
<b>TOTAL, School Upgrade Program</b>	<b>\$13,682,388,607</b>	<b>\$5,402,423,749</b>	<b>39.5%</b>

Notes:

- 1) Data supplied by District staff is dated 1/31/22 for FSD, 12/31/21 for ITD, and 2/28/22 for OIG. Data for TSD per Board of Education Report dated 8/24/21 on Update to the School Upgrade Program to Integrate Measure RR Funding and Priorities with data dated 6/30/21.
- 2) Spending Target is the Board-approved allocation of funds available for each category. It includes Board action to integrate Measure RR on 8/24/2021 and other actions that modified the amount available for projects since the inception of the SUP approved by the Board in January 2014. Allocations to indirect costs and program reserve, which were \$1,044,905,000 for Measure RR, have been deducted from the spending target. When the BOC recommends a project, it recommends an allocation of funds from the spending target toward a project budget. However, ultimately it is the Board's responsibility to approve projects and budgets. The spending target is primarily funded by bond measures though includes other sources such as interest earnings, State funds, developer fees, etc.
- 3) Allocation available can change monthly based on new projects being approved as well as updates to the budget on existing projects previously approved. More specifically, the budget is the expenditure estimate at completion (EAC), which may be updated as a project progresses.
- 4) Board Member and Local District Priority categories have a high percentage remaining because funds for these priorities pre-date the SUP and are allocated over a long-term timeframe.

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# **AGENDA ITEM**

# **#1**

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School Construction Bond Citizens' Oversight Committee  
Regular Meeting  
LAUSD HQ – Board Room  
333 S. Beaudry Avenue  
Los Angeles, CA 90017  
Thursday, February 24, 2022  
10:00 a.m.

Please see the archived video of the meeting for all discussions/questions:  
<https://lausd.wistia.com/medias/b6ulk8zqv1>

Committee Members Present (11): Rachel Greene, Margaret Fuentes, Araceli Sandoval-Gonzalez, Alvin Trotter, Jr., Tracy Bartley, Laura Baz, Neelura Bell, Chad Boggio, D. Michael Hamner, Susan Linschoten, Dolores Sobalvarro,

Committee Members Absent (3): Jeffrey Fischbach, Hyepin Im, Roger Uy.

00:00:00 Call to Order

Ms. Greene called the meeting to order at 10:05 a.m.

00:00:04 Chair's Remarks

Ms. Greene chaired the meeting and welcomed all to the Bond Oversight Committee (BOC) meeting. She stated that the February 24, 2022 BOC meeting had been cancelled to allow for the Board of Education to hold a special meeting. She asked participants to make sure to **set the "Interpretation Feature" on** their zoom screen menu to enable simultaneous interpretation during the BOC meeting. She stated that attendees must select a language (English or Spanish) when entering the Zoom room by locating the globe icon at the bottom of the Zoom screen and choosing a preferred language.

Ms. Greene stated that this was the 22nd BOC meeting conducted via Zoom. She said that all participants must join in by video conference, and the default meeting setting was on mute for all. She said that Lori Raineri was the moderator and would

control microphones and presentations. She also thanked the KLCS staff for their production and Spanish Interpretation staff for their work in broadcasting the BOC meetings.

Ms. Greene indicated that the meeting was being recorded and would become part of the public record. She asked District staff not expected to participate to leave the zoom call and watch the meeting via the BOC website [www.lausd.org/bond](http://www.lausd.org/bond) by clicking on the live stream feature under the “Meeting Agendas” tab.

Ms. Greene stated that the meeting was being conducted in accordance with the requirements of AB361 amending various sections of the Brown Act that governs public meetings of legislative bodies. She explained that the law permitted conducting meetings via teleconference pursuant to findings declaring emergency conditions resulting from the COVID pandemic. She informed the Committee that a resolution required by the law to declare that an emergency condition existed for at least the next 30 days was on the Consent Calendar item #1B.

Ms. Greene informed that the AB361 amendments to the Brown Act also require that the BOC meeting provide an opportunity **for public comment in “real time.”** She explained that public speakers were asked to sign up using a hyperlink to a Google form included on the agenda **and posted to the BOC’s website on February 20, 2022.** She stated that the form was available 24 hours before the start of the meeting and would remain open for 20 minutes after the start of the meeting.

Ms. Greene indicated that there would be a maximum of 5 speakers for each agenda item and up to 10 speakers for general public comment. She stated that all public speakers would have up to 3 minutes and would be heard on phone/audio only. She also stated that public speakers with more than one agenda item would be provided 6 minutes total to make comments on all items they wished to address. She detailed the protocols for public speakers and said that they should monitor the meeting through the live stream and then turn off the live stream volume when asked to speak to avoid audio echo or audio feedback. When it was **the speaker’s** turn to speak, Ms. Zittle would announce the last four digits of your phone number, and each public speaker would be instructed to unmute on Zoom, or press \*6 (star 6), to speak. She thanked everyone in advance for working with the Committee to accommodate speakers.

Ms. Greene read the Bond Oversight Committee’s (BOC) mission statement:

**“The mission of the Oversight Committee is to oversee the permissible and prudent expenditure of funds for the construction, repair, and modernization of schools by the Los Angeles Unified School District (LAUSD). In order to effectively carry out that mission the Oversight Committee must remain strong and independent. That is our responsibility to the District, the teachers, the students, and the taxpayers.”**

Ms. Greene stated that the final report of the BOC Audit Task Force and accompanying resolution were adopted at the January 27 BOC meeting. She informed the BOC that the District had submitted a written response to the Committee and was included in the agenda as item #3. She also informed that District staff had communicated in advance of this meeting to the BOC staff that there would not be a presentation of its response nor District staff available to answer questions related to the agenda item.

Ms. Greene **announced that BOC member Alvin Trotter, Jr’s** two-year term would end in March and wished to express her thanks for his service. She stated that Mr. Trotter had served as the representative of the Los Angeles Chamber of Commerce since March 2020. She said that Mr. Trotter served on the Executive Committee and was an active participant in the BOC Measure RR Planning Task Force. **He specifically guided the Task Force’s focus to be on** how the bond program could support the various Board policies that seek to provide instructional equity for all District students and communities. Mr. Trotter provided parting remarks and expressed his gratitude to fellow members, BOC staff and the District staff who support **the BOC’s work.**

Ms. Greene also announced that BOC member Greg Good had resigned from the Committee and was looking forward to thanking him publicly for his service at a future meeting. Ms. Greene then welcomed to the BOC Mr. Chad Boggio as an alternate to the Los Angeles County of Labor AFL-CIO. She said that Mr. Boggio joined the Los Angeles/Orange County

Building Trades Council as a Representative in September 2021. As a career labor leader, he served as one of two principal officers of the International Union of Bricklayers and Allied Craftworkers Local Union in Los Angeles for 26 years. Mr. Boggio also holds a Designated Subjects Vocational Teaching Credential and has taught construction skills to aspiring apprentices working toward becoming competent tradesmen and tradeswomen.

Ms. Greene indicated that depending on time constraints, agenda item #12, BOC Member Training, may be postponed to a future meeting. She also indicated that she would like to start a discussion with members about leadership succession planning.

Ms. Greene also stated that the Office of the Inspector General would present a contract audit report as agenda item #9. The presentation would also invite BOC members to take part in an online survey to inform the OIG's FY2023 risk assessment analysis. The survey results will help the OIG set priorities for its 2023 Work Plan. She indicated that BOC staff would be sending a link to members via email and encouraged BOC members to complete the short online survey by March 11.

00:13:55 Agenda Item 1. Consent Calendar (December 2, 2021 Meeting Minutes, 2<sup>nd</sup> Quarter Report FY 2021-22, Resolution to Approve Findings to Permit Teleconferenced Meetings Pursuant to Assembly Bill 361 And California Government Code Section 54953(e)(3))

There was a revision to the minutes to reflect Ms. Greene present at the January 27, 2022 BOC meeting rather than Mr. Monteclaro as stated on the draft meeting minutes.

Ms. Sandoval-Gonzalez made a motion to approve the Consent Calendar.

Ms. Linschoten seconded.

00:15:10 Mr. Popejoy conducted a roll call vote.

Ayes: 11 – Ms. Bartley, Ms. Baz, Ms. Bell, Mr. Boggio, Ms. Fuentes, Ms. Greene, Mr. Hamner, Ms. Linschoten, Ms. Sandoval-Gonzalez, Ms. Sobalvarro, Mr. Trotter, Jr.

Nays: 0

Abstentions: 0

Absences: 3 - Mr. Fischbach, Ms. Im, Mr. Uy.

The Consent Calendar that included Resolution 2022-09 passed.

00:17:28 Agenda Item 2. Public Comment

There was one public speaker who addressed the BOC regarding multiple items on the agenda.

00:27:18 Agenda Item 3. District Response to the Recommendations of the BOC Task Force Resolution Regarding Bond Program Performance and Financial Audits  
Presenter: Susan Linschoten, Task Force Chair

**Ms. Greene invited BOC member Susan Linschoten, Los Angeles County Auditor/Controller's Office**, to provide an update on the BOC Task Force Resolution Regarding Bond Program Performance and Financial Audits. Ms. Linschoten stated that the BOC Resolution 2022-02 adopted on January 27, 2022 resolved: 1) accepted and approved the Audit Task Force Report, 2) thanked District staff and auditors, 3) recommended to the Board and Superintendent that nine specifically stated actions be taken, 4) that the Resolution be provided to the Board of Education and posted on the BOC website, and 5) per the District-BOC Memorandum of Understanding, the District track the recommendations and report on their adoption, rejection or pending status. She indicated that a letter in response to

the resolution was included in the meeting materials. She stated that District Staff communicated that there would not be a presentation of the response to the BOC, but any questions would be noted for a written response at the next BOC meeting.

Ms. Linschoten stated that six of nine recommendations remained unaddressed by the District but continued to be relevant to the Task Force based on the California Constitution, the Strict Accountability in Local School Construction Bonds Act of 2000, and the BOC Charter and Memorandum of Understanding. She **expressed that** "...we have an opportunity to make things better, both by rectifying past errors and improving future practices." She **stated that BOC Staff had** also requested a meeting with the new LAUSD Superintendent, Alberto Carvalho, to discuss this and other matters.

Ms. Greene posed questions to the District. She asked to be directed to the authority that described the items as privileged information. She also asked if there was case law or statute law that accounted for an explanation of the privileged description. She also asked to be provided knowledge of the proposition that obstructs the preservation of privilege through conversations with the auditor. She said that the BOC was interested in learning more about the authority for the proposition that suggested sharing information with an auditor could not be done in a manner that would protect privilege. She stated that one of BOC recommendations was for the District to track responses to the recommended actions. She acknowledged the moment of transition for the District but stated that the BOC would like an answer as to what communications had occurred so far with regard to directing a tracking of acceptance, denial or alternative proposal to the BOC recommendations. She asked for an estimated period to account for answers.

[Ms. Bartley joined the meeting at 10:34 a.m., and her vote was recorded for the Consent Calendar].

00:35:07 Agenda Item 4. 15 Board Member Priority and Local District Priority Projects and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein  
Presenter: Mark Cho, Deputy Director of Maintenance and Operations, FSD

Mr. Cho presented 15 Board Member Priority and Local District Projects and Amendment to the Facilities Services Division Strategic Execution Plan. The total combined budget was \$950,100. The projects included two video surveillance (CCTV) systems, four fencing-related projects, one furniture project, two furniture and technology projects, one new electronic wall-mounted marquee, one outdoor reading area, three secure entry systems, and one technology supported project. Please refer to Board Report No. 233-21/22 for further detailed information.

There was a question related to new secure entry systems at schools being funded from the Local District Priority Projects versus the Critical Replacements and Upgrades category. There was also a question to clarify whether the various programs were updated to reflect when a project had been already completed due to earlier prioritization.

All questions were answered by Cho.

Ms. Baz made a motion to approve Resolution 2022-10.

Ms. Linschoten seconded.

00:40:38 The Chair asked Mr. Popejoy to conduct a roll call vote on the motion.

Ayes: 11 – Ms. Bartley, Ms. Baz, Ms. Bell, Mr. Boggio, Ms. Fuentes, Ms. Greene, Mr. Hamner, Ms. Linschoten, Ms. Sandoval-Gonzalez, Ms. Sobalvarro, Mr. Trotter, Jr.

Nays: 0

Abstentions: 0

Absences: 3 - Mr. Fischbach, Ms. Im, Mr. Uy.

Resolution 2022-10 passed.

00:42:25 Agenda Item 5. 11 Projects to Provide Critical Replacements and Upgrades of School Building/Site Systems and Components and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein  
Presenter: Mark Cho, Deputy Director of Maintenance and Operations, FSD

Mr. Cho presented 11 projects to provide Critical Replacements and Upgrades of School Building/Site Systems and Components to address failing building systems that create safety concerns and disruption to school operations. The projects included 10 new secure entry systems in alignment with Board Resolution Res-032-17/18 *Protecting Our Students and School Sites* at various school sites and one heating, ventilation and air conditioning (HVAC) project at Highland Park Continuation High School. The total budget for the 11 projects was \$1.7M. Please refer to Board Report No. 234-21/22 for further detailed information.

There were no questions.

Ms. Sandoval-Gonzalez made a motion to approve Resolution 2022-11.

Ms. Bell seconded.

00:44:08 The Chair asked Mr. Popejoy to conduct a roll call vote.

Ayes: 11 – Ms. Bartley, Ms. Baz, Ms. Bell, Mr. Boggio, Ms. Fuentes, Ms. Greene, Mr. Hamner, Ms. Linschoten, Ms. Sandoval-Gonzalez, Ms. Sobalvarro, Mr. Trotter, Jr.

Nays: 0

Abstentions: 0

Absences: 3 - Mr. Fischbach, Ms. Im, Mr. Uy.

Resolution 2022-11 passed.

00:46:10 Agenda Item 6. Five Proposition 39 Co-Located/Shared Facilities Improvement Initiative Projects and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein  
Presenter: Mark Cho, Deputy Director of Maintenance and Operations, FSD

Mr. Cho presented five Proposition 39 Co-located/Shared Facilities Improvement Initiative projects. He stated that as part of the initiative in the Board Report 038-21/22 approved on September 14, 2021, each District campus would receive bond funds from the Charter Schools Facilities category for a maximum of \$100,000 for campus improvements that will benefit the **students' learning** environment. The anticipated construction start date for the five projects would be in the second quarter of 2022 with a completion date in the third quarter of 2022. The total budget for the 11 projects is \$464,341. Please refer to Board Report No. 245-21/22 for further detailed information.

There was a question related to the mutual agreement for projects by District schools and Charter co-located schools.

All questions were answered by District Staff.

Ms. Sandoval-Gonzalez made a motion to approve Resolution 2022-12.

Ms. Bartley seconded.

00:49:30 The Chair asked Mr. Popejoy to conduct a roll call vote.

Ayes: 11 – Ms. Bartley, Ms. Baz, Ms. Bell, Mr. Boggio, Ms. Fuentes, Ms. Greene, Mr. Hamner, Ms. Linschoten, Ms. Sandoval-Gonzalez, Ms. Sobalvarro, Mr. Trotter, Jr.

Nays: 0

Abstentions: 0

Absences: 3 - Mr. Fischbach, Ms. Im, Mr. Uy.

Resolution 2022-12 passed.

00:51:10 Agenda Item 7. Pacoima Middle School Urban Greening Project, Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein, and Authorization to Negotiate and Execute Agreements with the TreePeople, Inc. for the Construction of the Project

Presenter: Aaron Bridgewater, Director of Facilities Planning and Development, FSD

Mr. Bridgewater presented an urban greening project for Pacoima Middle School. He stated the scope, schedule and budget, and that the project would be developed in partnership with TreePeople through a grant of \$787,938 awarded by the California Natural Resources Agency (CNRA). The estimated total project budget is \$1.2M. Please refer to Board Report No. 250-21/22 for further detailed information. He provided information about the factors taken into account for prioritization and school selection.

Mr. Bridgewater showed a map of the site and a conceptual plan for the greening project in an area of approximately 12,988 square feet. Construction is anticipated to begin in the third quarter of 2022 and achieve completion by the first quarter of 2023.

There were questions related to public access to the greening space, school enrollment, maintenance and watering, support of the partnering nonprofit organization for maintenance, comments from BOC members related to how parent and family centers have been renovated over the years and the need to find a solution to provide a parent center at schools with space limitations.

Ms. Sobalvarro made a motion to approve Resolution 2022-13.

Ms. Linschoten seconded.

00:59:10 The Chair asked Mr. Popejoy to conduct a roll call vote.

Ayes: 11 – Ms. Bartley, Ms. Baz, Ms. Bell, Mr. Boggio, Ms. Fuentes, Ms. Greene, Mr. Hamner, Ms. Linschoten, Ms. Sandoval-Gonzalez, Ms. Sobalvarro, Mr. Trotter, Jr.

Nays: 0

Abstentions: 0

Absences: 3 - Mr. Fischbach, Ms. Im, Mr. Uy.

Resolution 2022-13 passed.

01:00:54 Agenda Item 8. ITD BOC Quarterly Program Status Report Q4 2021 (October 1 - December 31, 2021) (Information Only)  
Presenter: Monica Nolen, Director of IT, Project Management, ITD

Ms. Nolen presented the ITD BOC quarterly program status report Q4 2021 (October 1 – December 31, 2021). She began her presentation by highlighting completion of an Open Data dashboard project initiated to provide access to public unprotected LAUSD information. She said that the available data included nearly 20 topics in the areas of academic performance, attendance, budget and finance, school climate, enrollment and facilities. She stated that the data was downloadable for use in research and analysis. She also reported that the Telecommunications and Network Upgrades at 83 Schools project to replace failing and obsolete telephone network upgrades completed work at 65 schools, which exceeded the target of 57 schools for the fourth quarter. She indicated that this project may continue to be impacted by supply chain issues due to COVID.

Ms. Nolen informed the Committee that the Disaster Recovery and Business Continuity (DRBC) project experienced a delay in the timeline as a result of an extended negotiation process, but there was no impact to the budget. She reported that a vendor completed enhancements to the Enterprise Help Desk project and 279 agents as well as Local District Staff received user system training. She announced that the Enterprise Help Desk was anticipated to be available to parents through the LAUSD mobile app in the first quarter of 2022. The delay in the original date was due to security reviews. She concluded her presentation providing an update on the Wireless Network Equipment Upgrade project for 160 schools. The global supply chain distribution issues impacted the delivery of Wireless Local Area Network (WLAN) systems at 106 schools, with only 81 schools receiving equipment. She stated that the project team expected to complete installation of new wireless controllers for 25 schools within the existing project timeline without impact to the budget.

There was a question related to what makes a project classified as “active” in the quarterly report versus a bond-funded project that is **no longer considered “active”** [completed] but continues receiving upgrades.

All questions were answered by Ms. Nolen. She will follow up on an expanded and detailed answer to the question regarding active and completed projects.

01:10:48 Agenda Item 9. Office of the Inspector General Presentation (Information Only)

Presenter: Salvatore Randazzo, Interim Inspector General, OIG

Mr. Randazzo reported on Contract Audits of Material Testing and Special Inspection Services Bench Contracts performed by the Office of the Inspector General (OIG). He explained that a total of \$40M in bond funds were authorized by the Board of Education in 2015 (\$16M), 2018 (\$14M), and 2019 (\$10M) for material testing and special inspection services composed of fourteen contracts. He stated that the OIG has completed nine audits resulting in eight published reports. He indicated that there may be an audit conducted for the remaining contracts in the next fiscal year.

Mr. Randazzo said that there were two main audit objectives: 1) To determine whether the amounts billed were adequately supported and allowable according to the contract terms and conditions, and 2) To determine whether the contractor provided the services as required by the task orders. He explained the methodology and audit results that found overbilling totaling \$940,033 from the nine contracts. He provided a detailed chart of the questioned costs and an update on the status to recover the overcharged funds after the Procurement Services Division delivered demand letters.

Mr. Randazzo stated that completed audit reports were **published on the OIG’s website at <http://achieve.lausd.net/oig>**. He also informed that the OIG was seeking input for its annual comprehensive risk assessment to prepare its work plan for the next fiscal year. He said that the BOC members would receive a unique survey link, and the public could provide input by visiting **the OIG’s website** to take a few minutes to answer the survey that would remain open until March 11, 2022.

There were questions related to an update on the recovery of overbillings, future recommendations to prevent overbilling, total number of firms used for these contracts, prevention from inadvertent overbilling to other contracts, and billing rates in contracts.

01:25:25 Agenda Item 10. Demographics and Enrollment Presentation (Information Only)

Presenter: Aaron Bridgewater, Director of Facilities Planning and Development, FSD

Vincent Maffei, Director School Management Services & Demographics, FSD

Mr. Maffei, Director of Master Planning and Demographics, began his presentation by recognizing that Mary Prichard, Interim Chief Enrollment, was in attendance to answer questions. He presented data related to enrollment from the school years 1964-1965 to 2021-2022 as well as factors influencing trends and dynamics of changes that occur in the population. He presented charts of private school enrollment that have comparably experienced a similar pattern in student enrollment observed in LAUSD schools. He presented additional charts of data related to enrollment at different types of schools within LAUSD boundaries, births and birth rate projections in Los Angeles County and within LAUSD boundaries, enrollment changes by grade level, cohort survival rates and accuracy of short term K-12 projections. **He stated that demographic and enrollment analysis work supported LAUSD’s policy goal of accommodating**

LAUSD students on a single-track calendar and to meeting future enrollment demands. This work included tracking enrollment, assessing utilization of classrooms, and reviewing options for boundary adjustments.

There was a question regarding foreseeable changes at LAUSD due to southern border challenges, use of data to generate reports to show gains in retention prior to the pandemic, budgetary recommendations to increase staffing at schools to retain and attract students, declining enrollment as a factor in building new schools and prioritization of projects, facilities surplus and utilization of facilities by need, charter schools requirements or data analysis to support projects that may increase the number of seats – including the budget allocation for the construction of an independent charter school (Rise Kohyang), determining **nearby schools' facilities** parity for funds appropriated to an independent charter school, and background of the initial recommendation and presentation of the Rise Kohyang project to the BOC and potential enrollment at Rise Kohyang.

All questions were answered by Mr. Bridgewater, Ms. Prichard, and Mr. Maffei.

02:04:07 Agenda Item 11. Chief Facilities **Executive's Report (Information Only)**  
Presenters: Mark Hovatter, Chief Facilities Executive, FSD

Mr. Hovatter began his report providing an update on the Drinking Water Quality Program that started with Phase I in 2008 to address the problem of many school water fountains exceeding 15 parts per billion (ppb) of lead content. In 2009, District staff were directed to begin flushing water fountains as per Board policy to reduce the lead content in the water. The Board also funded \$12.5M for mitigation starting with installation of water filters at Early Education Centers. He stated that in 2015 the Board approved Phase II of the program for an additional \$19.8M to remove/replace water fountains exceeding 15 ppb lead content and to eliminate the daily water flushing requirement. Further, in 2019, the Board approved an additional \$15M for Phase III to provide improvements so that water fountains would achieve the accepted standard of 5 ppb lead content and to install water bottle filling stations. He reported that \$4M in funds were expended to test every school water fountain in order to identify those containing more than 5 ppb of lead content so they could be upgraded. This mitigation plan also prioritized Early Education Centers.

Mr. Hovatter presented charts of the "Status of Sampling for Phase III" as of February 2022, and the scope and installation status for water bottle filling stations. He shared project examples of before and after pictures of stations as well as a list of schools with completed Americans with Disabilities Act (ADA) projects that included water fountain upgrades.

Mr. Hovatter moved on to discuss a new program, Measure RR Paving Plus, which will provide a total budget of approximately \$200-\$300M for paving at 50 elementary schools. These 50 schools were selected based on an assessment of asphalt condition and remaining useful life at all elementary schools. He provided a visual exemplifying a paving project at Brainard Avenue Elementary School that included design concept with proposed improvements and a perimeter privacy fencing upgrade.

Mr. Hovatter showed a couple of photographs from the Taft Charter High School Comprehensive Modernization Project groundbreaking event that BOC member Tracy Bartley attended. He also reported the following updates on the comprehensive modernization projects:

Taft Charter High School at 3 percent Construction Complete. Scope of work that includes the construction of new buildings and site improvements with administrative and support spaces, softball field, and an artificial turf field and synthetic track with scoreboard, restrooms, ticket booth, and concession stand. Existing school facilities will be upgraded including the modernization and seismic retrofit of the administration building, multipurpose room/food service/lunch shelter/student store building, and industrial arts building #1. Three new elevators with bridges will be added to provide programmatic access to the 2-story classroom buildings A-G. The remaining buildings will receive minor interior classroom improvements and exterior paint. The project also includes the demolition of sanitary buildings #1 & #2 (buildings #8 & #14), industrial arts building #2 (building #9), storage unit buildings #11 & 13, parent center buildings #12 & #16, ticket booth #1 (building #39), concession #1 (building #41), and 12 relocatable buildings. Throughout the school site, infrastructure such as utilities, safety and security systems, and technology networks will be upgraded, and programmatic access and landscape/hardscape areas will be improved. Project Start was in the fourth quarter of 2021 and it has an anticipated completion date in the second quarter of 2026 with construction contracts in the amount of \$106,097,873.

Cleveland High School at 97 percent Construction Complete. Scope of work that includes the construction of new buildings and site improvements with 51 general and specialty classrooms, instructional support spaces, food services and multipurpose room, and maintenance and operations area. Existing school facilities will be upgraded including the modernization and reconfiguration of classroom buildings #4 & #5 to convert science classrooms into standard classrooms; and the seismic retrofit of the physical education building with replacement of the gym bleachers, repair and replace deteriorated roofing. The remaining buildings will receive minor interior classroom improvements and exterior paint. The project includes demolition of the multipurpose/food service building, lunch shelter and student store building, maintenance/storage/receiving building, drafting/specialty classroom building, dean's office, three H series classroom buildings, and 48 classrooms in relocatable buildings. Throughout the school site, infrastructure such as utilities, safety and security systems, and technology networks will be upgraded and programmatic access and landscape/hardscape areas will be improved. Project Start was in the fourth quarter of 2018 and it has an anticipated completion date in the fourth quarter of 2022 with construction contracts in the amount of \$163,574,824.

Mr. Hovatter provided background on two completed projects, tennis courts and gymnasium, at Mark Twain Middle School for which a ribbon-cutting ceremony took place on November 29, 2021. He said that the four tennis courts were part of the comprehensive modernization project at Venice High School.

All questions were answered by Mr. Hovatter.

Agenda Item 12, BOC Member Training (Information Only)  
Presenters: Lori Raineri and Keith Weaver, BOC Consultants

This agenda item was postponed to the March 24 BOC meeting.

02:32:44 Agenda Item 13, Discussion of Non-Agenda Matters

None

02:32:49 Ms. Greene, Chair, adjourned the meeting at 12:35 p.m.

Ms. Greene announced that the next BOC meeting would be on March 24, 2022 via the Zoom platform. She indicated that she would be in communication with BOC members to discuss availability for succession planning. She thanked BOC members, District staff and members of the public for their participation.

Minutes of February 24, 2022 approved per School Construction Bond **Citizens'** Oversight Committee.

/Margaret Fuentes/  
Margaret Fuentes, Secretary

LOS ANGELES UNIFIED SCHOOL DISTRICT

SCHOOL CONSTRUCTION BOND CITIZENS' OVERSIGHT COMMITTEE

**Rachel Greene, Chair**

Tenth District PTSA

**Chris Hannan, Vice-Chair**

L.A. Co. Federation of Labor AFL-CIO

**Margaret Fuentes, Secretary**

LAUSD Student Parent

**Araceli Sandoval-Gonzalez, Executive Committee**

Early Education Coalition

**Tracy Bartley**

31<sup>st</sup> District PTSA

**Laura Baz**

LAUSD Student Parent

**Neelura Bell**

CA Charter School Association

**Jeffrey Fischbach**

CA Tax Reform Assn.

**D. Michael Hamner**

American Institute of Architects

**Hye-pin Im**

L.A. City Controller's Office

**Susan Linschoten**

L.A. Co. Auditor-Controller's Office

**Jennifer Pope McDowell**

L.A. City Mayor's Office

**Dolores Sobalvarro**

AARP

**Roger Uy**

Assoc. General Contractors of CA

**Celia Ayala (Alternate)**

Early Education Coalition

**Chad Boggio (Alternate)**

L.A. Co. Federation of Labor AFL-CIO

**Dr. Clarence Monteclaro (Alternate)**

Tenth District PTSA

**Samantha Rowles (Alternate)**

LAUSD Student Parent

**Connie Yee (Alternate)**

L.A. Co. Auditor-Controller's Office

**Vacant**

L.A. Area Chamber of Commerce

**Joseph P. Buchman – Legal Counsel**

Burke, Williams & Sorensen, LLP

**Lori Raineri and Keith Weaver – Oversight Consultants**

Government Financial Strategies

**Timothy Popejoy**

Bond Oversight Administrator

**Perla Zitle**

Bond Oversight Coordinator

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**RESOLUTION 2022-14**

**RESOLUTION REGARDING FINDINGS TO PERMIT TELECONFERENCED MEETINGS PURSUANT TO ASSEMBLY BILL 361 AND CALIFORNIA GOVERNMENT CODE SECTION 54953(e)(3)**

WHEREAS, The Brown Act was amended in September 2021, by Assembly Bill 361 to add subdivision (e) to Government Code section 54953, which makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3) until January 1, 2024, subject to the existence of certain conditions, including that the legislative body makes certain findings every 30 days; and

WHEREAS, Assembly Bill 361 was enacted, among other reasons: 1) to improve and enhance public access to local agency meetings during the COVID-19 pandemic and future applicable emergencies by allowing broader access through teleconferencing options consistent with the Governor's Executive Order No. N-29-20 dated March 17, 2020, permitting expanded use of teleconferencing during the COVID-19 pandemic, and 2) to ensure minimum standards for public participation and notice requirements allowing for greater public participation in teleconference meetings during applicable emergencies; and

WHEREAS, On March 4, 2020, Governor Gavin Newsom issued a Proclamation of a State of Emergency pursuant to the California Emergency Services Act, in particular Government Code section 8625, which remains in effect; and

WHEREAS, The Board of Education, on March 8, 2022, adopted findings that a local emergency exists throughout Los Angeles Unified, and that opening a physical location(s) for Board of Education meetings and Bond Oversight Committee meetings to the public

**RESOLUTION 2022-14**

**RESOLUTION REGARDING FINDINGS TO PERMIT TELECONFERENCED MEETINGS PURSUANT TO ASSEMBLY BILL 361 AND CALIFORNIA GOVERNMENT CODE SECTION 54953(e)(3)**

would present an imminent risk to the health and safety of attendees due to the outbreak of COVID-19 and its extremely contagious Delta and Omicron variants. A copy of the Board of Education’s Resolution adopted on March 8, 2022, is attached to this BOC Resolution.

WHEREAS, The Bond Oversight Committee also finds that safety protocols are not feasible for members of the public in order to attend a public meeting.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The School Construction Citizens’ Bond Oversight Committee continues to be subject to recommended measures to promote social distancing due to the imminent risk to the health of attendees and that meeting in a physical location would present due to the COVID-19 Delta and Omicron variants.
2. At least for the next 30 days, the Committee shall conduct meetings via teleconferencing providing an opportunity for members of the public to participate in “real-time.”
3. This resolution shall be transmitted to the Los Angeles Unified School District Board of Education and posted on the Oversight Committee’s website.

ADOPTED on March 24, 2022, by the following vote:

AYES:

ABSTENTIONS:

NAYS:

ABSENCES:

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Rachel Greene  
Chair

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Chris Hannan  
Vice-Chair

**RESOLUTION OF THE BOARD OF EDUCATION OF THE LOS ANGELES UNIFIED SCHOOL DISTRICT MAKING CERTAIN FINDINGS PURSUANT TO ASSEMBLY BILL 361, AND IN COMPLIANCE WITH GOVERNMENT CODE SECTION 54953(e)(3) FOR THE CONTINUATION OF VIRTUAL MEETINGS OF THE BOARD OF EDUCATION AND ALL LOS ANGELES UNIFIED SCHOOL DISTRICT COMMITTEES FOR A PERIOD OF 30 DAYS**

**WHEREAS**, The Los Angeles Unified School District (Los Angeles Unified or District) is committed to ensuring public access and participation in meetings and committees of the Board of Education (Board) and the District; and

**WHEREAS**, All meetings of Los Angeles Unified’s legislative bodies are open and public, as required by the Ralph M. Brown Act (Government Code section 54950 – 54963), so that any member of the public may attend, participate, and watch the District’s legislative bodies conduct their business; and

**WHEREAS**, The Brown Act was amended in September 2021, by Assembly Bill 361 to add subdivision (e) to Government Code section 54953, which makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions, including that the legislative body makes certain findings every 30 days, until January 1, 2024; and

**WHEREAS**, On March 4, 2020, Governor Gavin Newsom issued a Proclamation of a State of Emergency pursuant to the California Emergency Services Act, in particular Government Code section 8625; and

**WHEREAS**, A state of emergency continues to exist at the State and County level, and Los Angeles County officials continue to recommend measures to promote social distancing; and

**WHEREAS**, Los Angeles Unified has implemented a high standard of multi-layered safety measures, including COVID-19 testing, masking, ventilation, screening, high quality sanitation measures, and requiring all employees and eligible students be vaccinated; and

**WHEREAS**, Despite Los Angeles Unified’s significant safety measures, COVID-19 remains a material threat to the health and safety of the Los Angeles Unified community; and

**WHEREAS**, Holding in-person meetings of the Board of Education and other committees, including, but not limited to, the School Construction Bond Citizens’ Oversight Committee, Committee of the Whole, Curriculum and Instruction Committee, Family and Community Engagement Committee, Innovation, School Climate and Safety Committee, and the Special Education Committee, with members of the public physically present, would present an imminent risk to the health and safety of the Board, staff, committee members, and members of the public, given that the District cannot require members of the public be vaccinated as a condition to attend Los Angeles Unified Board and other committee meetings and, that it would be infeasible, impracticable, and pose a safety risk to have staff enforce a mask mandate, and other COVID-19 health and safety protocols for member of the public; and

**WHEREAS**, On October 26, 2021, November 16, 2021, December 14, 2021, January 6, 2022, January 25, 2022, and February 8, 2022, the Board adopted Resolutions making findings pursuant to AB 361, including that meeting in person would present imminent risks to the health or safety of members of the public attending the meeting. These same conditions continue to exist today.

**WHEREAS**, The Board of Education of the Los Angeles Unified School District does hereby find that the legislative bodies of the District shall conduct its meetings pursuant to Government Code section 54953(e)(3); and

**WHEREAS**, Los Angeles Unified will continue to provide advance notice of the time and post the agenda for each public meeting pursuant to State requirements, and in doing so give notice of the means by which members of the public may observe the meeting and offer public comment.

**NOW, THEREFORE**, the Los Angeles Unified School District Board of Education does hereby resolve as follows:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Proclamation of Local Emergency. The Board hereby proclaims that a local emergency continues to exist throughout Los Angeles Unified and opening a physical location(s) for Board of Education meetings and committee meetings to the public would present and imminent risk to the health and safety of attendees due to the prevalence of COVID-19.

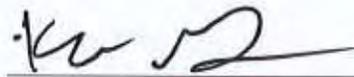
Section 3. Ratification of Governor's Proclamation of a State of Emergency. The Board hereby ratifies the Governor's Proclamation of a State of Emergency, effective as of its issuance date of March 4, 2020.

Section 4. Remote Teleconference Meetings. The Superintendent and legislative bodies of Los Angeles Unified are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution, including, conducting open and public meetings in accordance with Government Code section 54953(e)(3), and other applicable provisions of the Brown Act.

Section 5. Effective Date of Resolution. This Resolution shall take effect on March 8, 2022, and shall be effective until the earlier of (i) April 7, 2022, or (ii) such a time as the Board of Education adopts a subsequent resolution in accordance with Government Code Section 54953(e)(3) to extend the time during which the legislative bodies of the Los Angeles Unified School District may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953 of the Government Code.

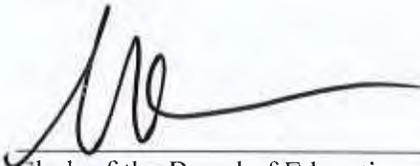
**PASSED AND ADOPTED** by the Los Angeles Unified School District Board of Education this 8<sup>th</sup> day of March 2022, by the following vote:

<b>Board Member</b>	<b>Ayes</b>	<b>Noes</b>	<b>Abstain</b>	<b>Absent</b>
George McKenna	X			
Mónica García	X			
Scott Schmerelson	X			
Nick Melvoin	X			
Jackie Goldberg	X			
Kelly Gonez	X			
Tanya Ortiz Franklin	X			
<b>Parishi Kanuga (Advisory)</b>	X			
<b>TOTAL:</b>	7			



President of the Board of Education of  
The Los Angeles Unified School District

Attested to:



Clerk of the Board of Education of the  
Los Angeles Unified School District

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# **AGENDA ITEM**

## **#2**

### **Public Comment**

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# **AGENDA ITEM**

# **#3**

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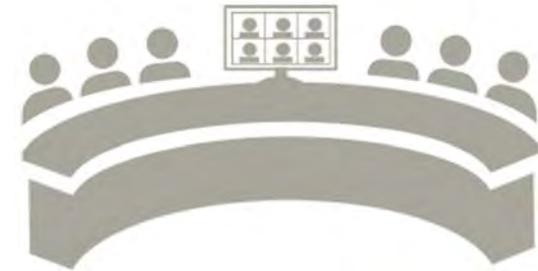
# **AGENDA ITEM**

## **#4**

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# Los Angeles Unified School District

## Citizens' Oversight 101



School Construction Bond Citizens'  
Oversight Committee



Government  
Financial  
Strategies

Presented by Lori Raineri and Keith Weaver  
February 24, 2022

# Today's Agenda

- ◆ District's History with Citizens' Oversight
- ◆ Citizens' Bond Oversight as described by the *Strict Accountability in Local School Construction Bonds Act of 2000*
- ◆ The LAUSD Approach
- ◆ Practical Application

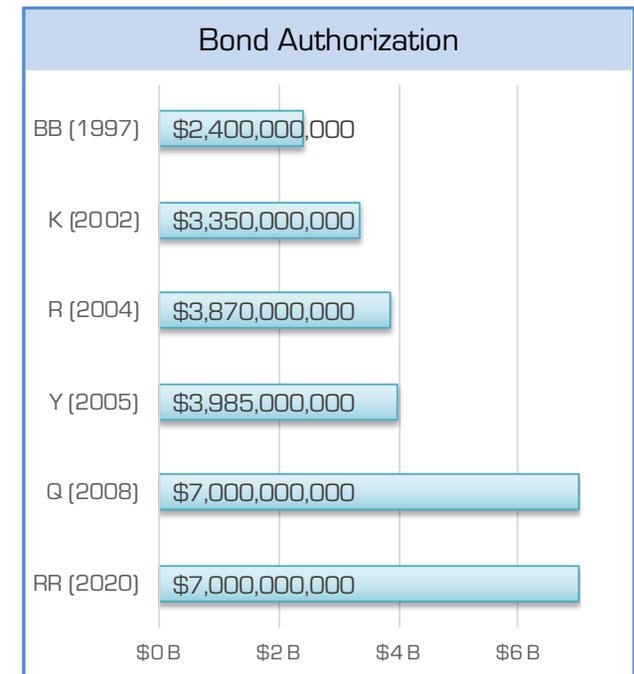


# Citizens' Oversight Makes a Difference



# History with Citizens' Oversight

- ◆ The District's first bond measure in recent history was Measure BB, approved in 1997 authorizing \$2.4 billion of bonds.
- ◆ Although not legally required at the time, the District formed a "Blue Ribbon Oversight Committee" to help ensure bond funds were used as intended.
- ◆ The committee changed its name to the "School Construction Bond Citizens' Oversight Committee" in 2002 following the Board placing Measure K on the ballot.
  - ▶ Measure K required only a 55% voter approval due to a change to the California Constitution; thus another statute became applicable, the *Strict Accountability in Local School Construction Bonds Act of 2000*.



# *“Strict Accountability . . .*

- ◆ *in Local School Construction Bonds Act of 2000”*
- ◆ Five methods of accountability
  - ▶ Citizens’ Oversight Committee
  - ▶ Performance Auditing
  - ▶ Financial Auditing
  - ▶ Court Restraint and Prevention of Any Expenditure of Funds
  - ▶ Law Enforcement Pursuit in the Event of Allegation or Misuse of Bond Funds



Illustration by Chris Gosh

# *“Strict Accountability . . .*

- ◆ *in Local School Construction Bonds Act of 2000”*
- ◆ Five methods of accountability
  - ▶ **Citizens’ Oversight Committee**
  - ▶ Performance Auditing
  - ▶ Financial Auditing
  - ▶ Court Restraint and Prevention of Any Expenditure of Funds
  - ▶ Law Enforcement Pursuit in the Event of Allegation or Misuse of Bond Funds



Illustration by Chris Gosh

# Citizens' Oversight Committee

## ◆ Purpose

- ▶ “The purpose of the citizens’ oversight committee shall be to inform the public concerning the expenditure of bond revenues. The citizens’ oversight committee shall actively review and report on the proper expenditure of taxpayers’ money for school construction.”



✓ *Education Code 15278 (b)*

# Citizens' Oversight Committee

## ◆ Purpose

- ▶ “The purpose of the citizens’ oversight committee shall be to inform the public concerning the expenditure of bond revenues. The citizens’ oversight committee shall actively **review and report** on the **proper expenditure** of taxpayers’ money for school construction.”



✓ *Education Code 15278 (b)*

# Foundational Documents

- ◆ District Resolutions Ordering the Elections, and include:
  - ▶ Ballot Questions
  - ▶ Full Text Ballot Propositions (also includes Project Lists)
  - ▶ Tax Rate Statements
- ◆ Governing Law
  - ▶ California Constitution Article XIII A, Section 1 (b) (3)
  - ▶ *Strict Accountability in Local School Construction Bonds Act of 2000*
    - Includes requirements for Citizens' Oversight Committee
- ◆ Committee Procedures
  - ▶ Charter and Memorandum of Understanding (MOU)
  - ▶ Bylaws

# Oversight Committee Member Criteria

- ◆ State law: at least 7 members, 5 of whom meet specified criteria, and appointed by the Board.

- ✓ *Education Code 15282 (a)*



- ◆ LAUSD approach: 15 members

- ▶ 2 LAUSD student parents appointed by the Board
  - ▶ 13 appointed by the Board based on nominations from:

- |   |  |
|---|--|
| 1 10 <sup>th</sup> District PTSA          | 8 Early Education Coalition              |
| 2 31 <sup>st</sup> District PTSA          | 9 LA Area Chamber of Commerce            |
| 3 American Association of Retired Persons | 10 LA City Controller's Office           |
| 4 American Institute of Architects, LA    | 11 LA City Mayor's Office                |
| 5 Assoc. General Contractors of CA, LA    | 12 LA County Auditor-Controller's Office |
| 6 CA Charter School Association           | 13 LA County Federation of Labor AFL-CIO |
| 7 CA Tax Reform Association               |  |

- ✓ *Charter and MOU, Section 3.1*

# Vision and Mission

## ◆ Vision:

2.1. The shared vision of the Committee and the District is to build, modernize, repair, and maintain schools that promote the full development of the child, are educationally and environmentally sound, enhance their neighborhoods through design and programming as centers of community, and reflect the wise and efficient use of limited land and public resources.

✓ *Charter and MOU, Section 2.1*

## ◆ Mission:

2.2. The mission of a strong and independent Committee is to oversee the expenditure of money for the construction, repair, and modernization of schools by the District in accordance with California law and as required by Proposition BB, Measure K, Measure R, Measure Y, Measure Q, and any subsequent District bond measure.

✓ *Charter and MOU, Section 2.2*

# Mission: Review



## ◆ What to review?

- ▶ Bond projects
- ▶ Bond expenditures
- ▶ Performance audit
- ▶ Financial audit
- ▶ Office of Inspector General (OIG) audits and reviews



## ◆ What to compare against?

- ▶ Bond measure
- ▶ Bond project list
- ▶ Governing law
- ▶ MOU standard of “wise and efficient use of limited land and public resources”

## ◆ State law: review of projects, expenditures, and external audits.

✓ *Education Codes 15278, 15280 and 15286*

## ◆ LAUSD approach: review of projects prior to Board approval and participation in both external and OIG audit processes.

✓ *Charter and MOU, Sections 2.1, 7.3, 7.6 and 8.1.1, and 10.*

# BOC Project Recommendation Process

- ◆ BOC Chair's Agenda Setting Meeting
  - ▶ District staff presents items they are requesting for our agenda
  - ▶ For our agenda packet, District staff provides the report they will be submitting to the Board of Education
- ◆ We review what the Board will review.
  - ▶ Possible BOC responses to agenda action items:
    - Approve
    - Fail to approve
      - Due to lack of majority yes votes by all BOC members
      - Required BOC Chair letter to Board with explanation
    - No action
      - Due to lack of quorum, failure for a motion, or failure for a second
- ◆ We also receive information items at District staff discretion and in response to our requests.

# \$7B Measure RR Key Documents

## ◆ Approved by voters on 11/3/20

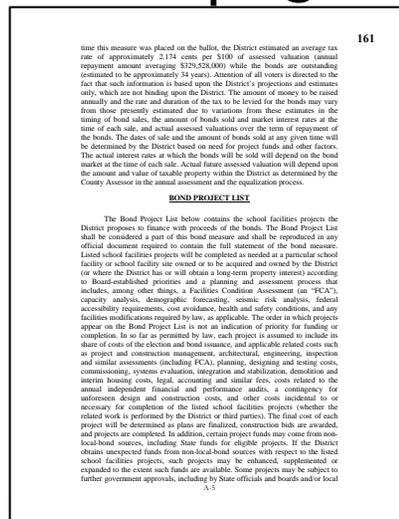
### ▶ Ballot question:

#### LOS ANGELES USD (1)

**RR** - SCHOOL UPGRADES AND SAFETY MEASURE: To update classrooms/labs/technology for 21<sup>st</sup> century learning; implement COVID-19 facility safety standards; address school facility inequities; reduce asbestos, earthquake and water quality hazards; and replace/renovate aging school classrooms/buildings, shall Los Angeles Unified School District's measure be adopted authorizing \$7,000,000,000 in bonds at legal rates, levying approximately \$0.02174 per \$100 of assessed valuation, generating an estimated \$329,528,000 annually until approximately 2055, with independent audits, citizens' oversight, no funds for administrative salaries?

## ◆ Approved by BOE on 8/4/20

### ▶ Resolution included Full Bond Project List (22 pages in Exhibit A):



## ◆ District Staff Report on BOE Resolution included Priorities Package (2 pages in Attachment B):

Attachment B  
Board of Education  
Report No. 016-20-21  
For 08/04/20 Board Meeting

PROPOSED 2020 BOND FUNDING PRIORITIES PACKAGE		
PRIORITIES	SPENDING TARGET	EXAMPLES OF PROJECT TYPES/WORK TO BE UNDERTAKEN
Upgrade and/or retrofit old and outdated school campuses to create 21st century learning environments while upgrading earthquake safety and environmental sustainability	\$2,980,000,000	<ul style="list-style-type: none"> <li>Comprehensive modernizations</li> <li>Seismic modernizations</li> <li>Portable replacements</li> <li>Portable removals and restoration/upgrades to school grounds</li> <li>School addition projects</li> </ul>
Upgrade deteriorating and outdated school building systems, grounds, furniture, and equipment to reduce safety hazards, complete necessary updates in schools, and provide clean, renewable energy improvements	\$1,530,000,000	<ul style="list-style-type: none"> <li>Roofing replacements/upgrades</li> <li>HVAC replacements/upgrades</li> <li>Plumbing replacements/upgrades</li> <li>Electrical and lighting replacements/upgrades</li> <li>Asphalt replacements/upgrades</li> <li>Seismic retrofits</li> <li>Installation of camera and buzzer system at front entrance</li> <li>Replace existing synthetic turf fields</li> <li>Replacement of inside school furniture</li> </ul>
Ensure buildings are fully compliant with accessibility standards, meeting the needs of all students and staff and making them accessible to the entire community	\$450,000,000	<ul style="list-style-type: none"> <li>Accessibility enhancement projects</li> <li>Rapid access program projects</li> </ul>
Enhance and expand learning, wellness, and athletic/recreational opportunities, and provide a more energy/water efficient environment	\$300,400,000	<ul style="list-style-type: none"> <li>Construct new and/or upgrade schools to support instructional programs</li> <li>Construct new and/or upgrade athletic and recreational fields, tracks, courts and stadiums</li> <li>Construct new and/or expand school-based wellness clinics</li> <li>Construct and/or upgrade renewable, sustainable and efficient energy and/or water systems, equipment and features</li> </ul>
Provide safe, upgraded early childhood education facilities by constructing outdoor learning classrooms, replacing deteriorating school building systems, and/or providing additional capacity by rehabilitating closed centers and/or reconstructing existing spaces to meet early education standards	\$130,300,000	<ul style="list-style-type: none"> <li>Construct outdoor learning classrooms</li> <li>Replace/upgrade deteriorating school building system, components, and grounds</li> <li>Provide additional capacity by rehabilitating closed centers and/or upgrading spaces at underutilized schools to meet early education standards</li> </ul>
Replace/upgrade adult and career centers so they are safe, functional, support 21st century learning, and align with regional industry sectors and career pathways	\$130,300,000	<ul style="list-style-type: none"> <li>Install wireless convergence systems</li> <li>Equip schools with individual computing devices</li> <li>Replace and/or upgrade deteriorating school building systems and grounds</li> <li>Replace and/or upgrade career technical education classrooms</li> </ul>

Page 1 of 2

196

# Mission: Report

- ◆ What to report?
  - ▶ Conclusions based on review of:
    - Projects
    - Expenditures
    - Performance audit
    - Financial audit
    - OIG audits and reviews
  - ▶ Advise public on compliance with proper expenditures
- ◆ When to report?
  - ▶ State law: at least annually
  - ✓ *Education Code 15280 (b)*
  - ▶ LAUSD approach: at least quarterly
  - ✓ *Charter and MOU, Section 5.1*



# Methods for Reporting

- ◆ Meeting materials
  - ▶ Agendas, minutes, and videos
- ◆ BOC Resolutions
  - ▶ Project recommendations
  - ▶ Advising Board of Education and District staff
- ◆ Quarterly Reports
  - ▶ Attendance and summary of activities
- ◆ Task Force Reports
  - ▶ Special topics
- ◆ Letters from the BOC Chair (not posted on website)
  - ▶ When required by BOC action or inaction
  - ▶ Occasional communications to the Board of Education



# Public Reporting on the BOC Website

**School Construction Bond Citizens' Oversight Committee**

Home Committee Meeting Agendas Reports

### About Bond Oversight Committee

The Bond Oversight Committee (BOC) is a 15-member independent oversight panel established pursuant to the requirements of the school construction bond measures passed by the voters of the Los Angeles Unified School District (LAUSD) and state law. Its members are volunteers appointed by various organizations as directed by state law and the Charter and Memorandum of Understanding (MOU) between the BOC and LAUSD. The BOC meets monthly to review and to adopt resolutions recommending the expenditure of construction bond funds to the LAUSD Board of Education. LAUSD staff present proposed projects to the BOC for consideration as "Strategic Execution Plan" amendments. Proposed projects must include descriptions of the project scope, budget and schedule.

**Governance and Responsibilities of the BOC are described in the following documents:**

- [Charter and Memorandum of Understanding](#)
- [Oversight Committee Bylaws](#)

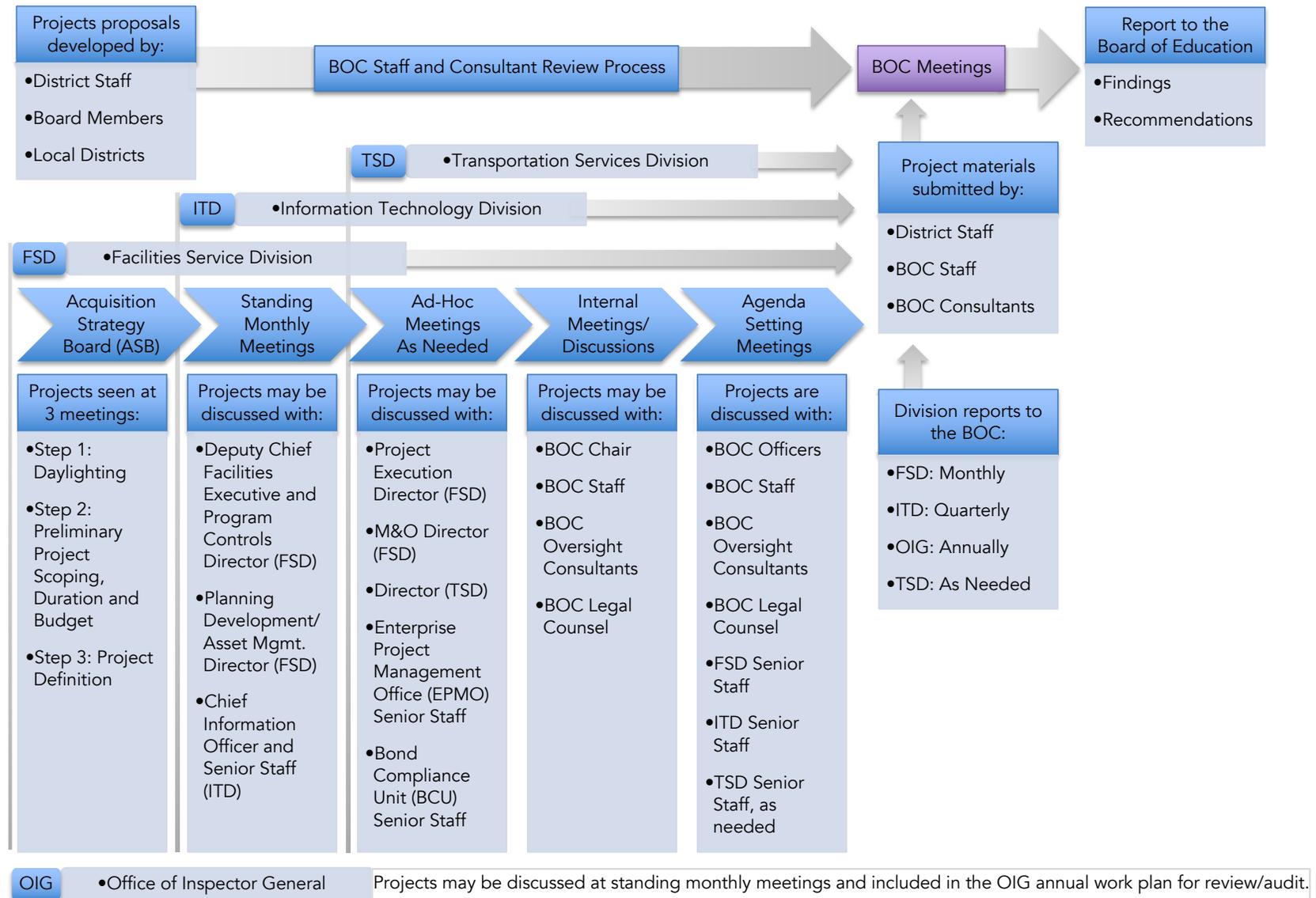
#### Quick Links

- [BOC Review Process Flowchart Diagram](#)
- [Establishment of April 1997 School Repair Bonds](#)
- [Proposition BB](#)
- [Measure K](#)
- [Measure R](#)
- [Measure RR](#)
- [Measure Y](#)
- [Measure Q](#)
- [Office of the Inspector General \(OIG\) Hotline](#)
- [Frequently Asked Questions](#)

- ◆ District is statutorily required to maintain the website.
- ◆ Website also provides tools for BOC member use (and for anyone's use).

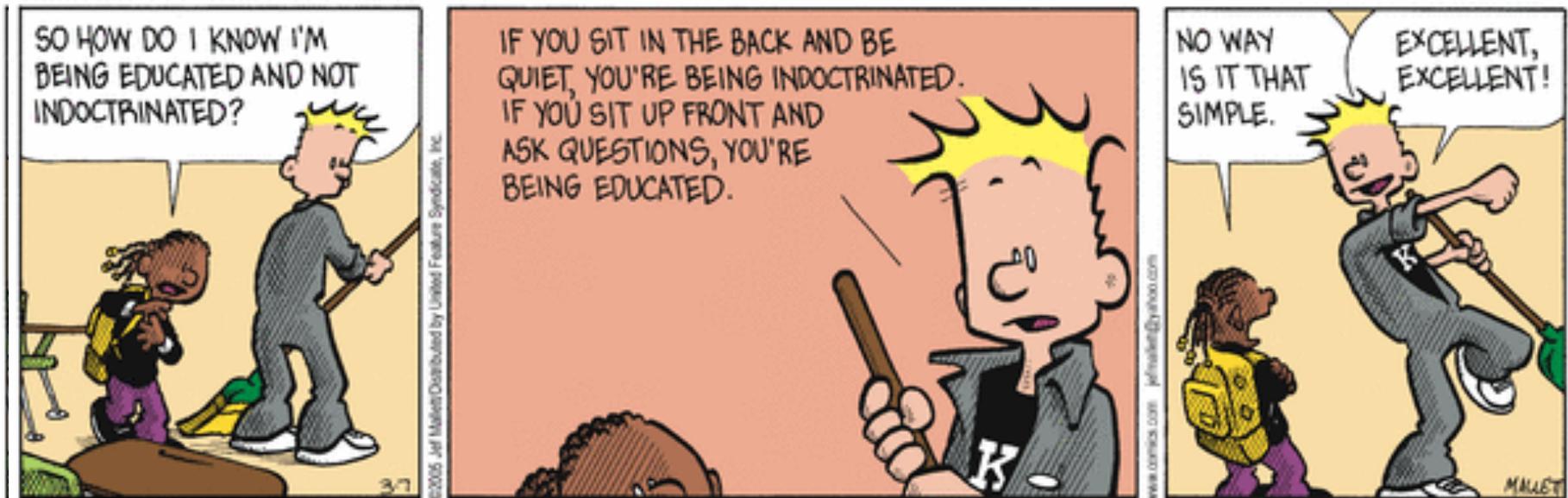
✓ <https://www.laschools.org/bond/>

# BOC Staff Project Review Process



# Making Committee Meetings Valuable

- ◆ *Asking questions communally is particularly productive*



# Proper Expenditures

- ◆ “Proper expenditure” means that expenditures . . .
  - ▶ are for construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities
    - and conform to the lists of specific projects to be funded
  - ▶ do not include any teacher or administrative salaries or other school operating expenses
  
- ✓ *California Constitution Article XIII A, Section 1 (b) (3) and Education Code 15278 (b)*
  - *Note: 1978’s Proposition 13 became Article XIII A of the California Constitution*

# Expenditures are Budgeted in the SUP

- ◆ The School Upgrade Program (SUP) identifies how bond funds are allocated to project categories
  - ▶ "Spending Target"
- ◆ BOC staff prepare a monthly SUP summary of the spending targets available.
  - ▶ Included in the monthly BOC agenda packet.

**Updated School Upgrade Program Summary**  
Compiled by BOC Staff based on Financial Data  
Submitted by District Staff

As of 10/31/21 <sup>(1)</sup>	Category	Spending Target	Spending Target
	Spending Target <sup>(2)</sup>	Available (\$) <sup>(3)</sup>	Available (%)
	A	B	C = B/A
<b>FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN</b>			
Major Modernizations/Upgrades/Reconfigurations	\$6,688,444,539	\$2,299,561,959	34.4%
Critical Replacements and Upgrades	\$2,548,499,433	\$1,180,969,447	46.3%
School Cafeteria Upgrades	\$270,824,218	\$156,657,190	57.8%
Wellness, Health, Athletics, Learning, and Efficiency	\$460,496,329	\$251,658,546	54.6%
ADA Transition Plan Implementation	\$935,941,989	\$374,135,637	40.0%
Charter School Facilities	\$608,967,635	\$439,397,853	72.2%
Early Childhood Education Facilities	\$173,780,678	\$111,798,025	64.3%
Adult and Career Education Facilities	\$169,883,510	\$113,678,902	66.9%
Board Member Priority Projects <sup>(4)</sup>	\$53,355,596	\$45,795,200	85.8%
Local District Priority Projects <sup>(4)</sup>	\$58,033,409	\$50,738,291	87.4%
<b>FSD Subtotal</b>	<b>\$11,968,227,336</b>	<b>\$5,024,391,050</b>	<b>42.0%</b>
<b>INFORMATION TECHNOLOGY DIVISION STRATEGIC EXECUTION PLAN</b>			
Technology Infrastructure and System Upgrades	\$1,074,044,044	\$598,761,355	55.7%
Upgrade and Equip with 21st Century Technology	\$441,726,559	\$263,867,576	59.7%
<b>ITD Subtotal</b>	<b>\$1,515,770,603</b>	<b>\$862,628,931</b>	<b>56.9%</b>
<b>TRANSPORTATION SERVICES STRATEGIC EXECUTION PLAN</b>			
Replace Aging and Polluting School Buses	\$66,875,000	\$34,881,976	52.2%
<b>OFFICE OF THE INSPECTOR GENERAL</b>			
Independent Audits of Bond Projects	\$80,000,000	\$54,608,962	68.3%
<b>TOTAL, School Upgrade Program</b>	<b>\$13,630,872,939</b>	<b>\$5,976,510,919</b>	<b>43.8%</b>

Notes:

- 1) Data supplied by District staff is dated 10/31/21 for FSD, 9/30/21 for ITD, and 11/30/21 for OIG. Data for TSD per Board of Education Report dated 8/24/21 on Update to the School Upgrade Program to Integrate Measure RR Funding and Priorities with data dated 6/30/21.
- 2) Spending Target is the Board-approved allocation of funds available for each category. It includes Board action to integrate Measure RR on 8/24/2021 and other actions that modified the amount available for projects since the inception of the SUP approved by the Board in January 2014. Allocations to indirect costs and program reserve, which were \$1,044,905,000 for Measure RR, have been deducted from the spending target. When the BOC recommends a project, it recommends an allocation of funds from the spending target toward a project budget. However, ultimately it is the Board's responsibility to approve projects and budgets. The spending target is primarily funded by bond measures though includes other sources such as interest earnings, State funds, developer fees, etc.
- 3) Allocation available can change monthly based on new projects being approved as well as updates to the budget on existing projects previously approved. More specifically, the budget is the expenditure estimate at completion (EAC), which may be updated as a project progresses.
- 4) Board Member and Local District Priority categories have a high percentage remaining because funds for these priorities pre-date the SUP and are allocated over a long-term timeframe.

# Measure RR Update to the SUP

- ◆ The SUP was most recently updated by Measure RR.
- ◆ A Measure RR Proposed Implementation Plan was approved by the Board on 8/24/2021 and integrated into the SUP.
  - ▶ Included in the monthly BOC agenda packet.
  - ▶ 6 pages.

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MEASURE RR PROPOSED IMPLEMENTATION PLAN			
PROJECT TYPE	DESCRIPTION	ANTICIPATED INVESTMENT	ANTICIPATED PRIORITIZATION
<b>FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN</b>			
<b>Major Modernizations, Upgrades, and Reconfigurations to School Campuses - \$2.39B</b>			
<b>Major Modernizations</b>	Major modernizations anticipated at seven schools. These multi-phased projects may include some or all of the following, but are not limited to, addressing earthquake safety (seismic retrofit, seismic modernization and/or replacement) providing 21st century general and specialty classrooms, upgrading accessibility, removing/replacing relocatable buildings, addressing failing building systems and grounds, landscape upgrades, physical security upgrades, and various site upgrades.	+/- \$840M	Sites deemed to be in the greatest need based on an assessment of 10 weighted facilities-based datasets that best express a school's physical condition. Each Board Member selects one site from the top 10 percent of sites with the greatest need. During the project development phase, feeder pattern schools may also be assessed and consideration given to addressing some of their needs at the selected site.
<b>Classroom Replacement Projects</b>	Classroom replacements anticipated at approximately 12 schools. Project scopes may include, but are not limited to, removal/demolition of uncertified portables and those w/structural deficiencies and failing building systems, construction of permanent classroom buildings (general and specialty classrooms and labs), accessibility upgrades, various site upgrades including landscaping/greening, and exterior paint on all buildings.	+/- \$720M	Assessment of school sites' reliance on portable classroom buildings that are not certified by the Division of the State Architect and/or have structural deficiencies. Each Local District, in collaboration with stakeholders, selects two sites from the Facilities generated list.
<b>Classroom Upgrades</b>	Upgrade +/- 2,300 classrooms at approximately 50 schools. Project scopes may include, but are not limited to, projectors and smart/white boards, flexible furniture, electrical upgrades and additional outlets, window blinds, interior paint, removal of asbestos floor tiling, and accessibility upgrades as necessary. The work will not include the moving of walls or the replacement of ceilings or lighting.	+/- \$350M	Each Local District, working with Facilities, and in consultation with stakeholders selects schools.  \$175M distributed evenly -- ~\$29.17M will be available for each Local District to allocate to projects "now". Remaining \$175M distributed in subsequent years based on student and/or facilities equity index at the time.
<b>Projects Previously Authorized for Pre-Construction Activities</b>	Authorization of construction activities for eight classroom replacement projects previously authorized for pre-construction and limited construction activities. These projects were identified to ensure compliance with State requirements regarding eliminating the use of Department of Housing (DOH) relocatable buildings as school buildings.	+/- \$265M	Project sites already identified at the following elementary schools: Amestoy, Canyon Charter, Castle Heights, Delevan Drive, Dixie Canyon, Franklin, Ivanhoe, and South Shores Performing Arts Magnet (projects at Amestoy and South Shores Performing Arts Magnet were previously approved by the Board for full construction activities and temporarily funded with Facilities Program Reserve).
<b>Safe and Welcoming Outdoor Learning Spaces Projects</b>	Project scopes may include, but are not limited to, removal of relocatable buildings (no replacement), creation of approximately 2,000 square foot outdoor learning space, attractive landscape (trees & pavers), shaded seating areas, internet connectivity, water/sink if infrastructure is already in place, and accessibility improvements.	+/- \$50M, with possible third party funding to expand investments	Projects will be identified annually based on an assessment of various datasets, such as, amount of play area and green space, underutilized relocatable classrooms, and limited accessibility to a public park (more than a 10-minute walk).
<b>Campus Upgrades and Alterations</b>	Projects may either upgrade and/or alter school facilities to support efforts to realign and/or unify schools and programs.	+/- \$50M	Projects will be identified in response to District, Local District and/or Community of School efforts.

\*All projects require legal review to determine bond eligibility, inclusion in an SEP identifying a defined budget, scope and schedule, consideration by the Bond Citizens' Oversight Committee, and approval by the Board of Education.

Board of Education  
August 24, 2021

Bd. of Ed Rpt No. 027-21/22 Page 1 of 6

# Expenditures are Tracked in the SEP

- ◆ The Strategic Execution Plan (SEP) tracks the projects completed or underway.
  - ▶ Posted on the websites of FSD and ITD.
- ◆ When the BOC recommends a project, it is recommending the Board approve an amendment to the SEP to include the proposed project.



## *Facilities Services Division Strategic Execution Plan*



# Practical Application

- ◆ We've reviewed the foundation for BOC oversight in LAUSD.
- ◆ Let's now look at a practical application.
- ✓ *An area of where the BOC has historically had questions is technology expenditures.*



# Technology in Bond Project Lists

◆ BOC staff has identified types of technology in the Measure Q and Measure RR bond project lists:

Measure Q Bond Project List Criteria:			
1	Local area network	7	Video-teleconferencing
2	Data communication network	8	Public-address systems
3	Bandwidth	9	Emergency radio systems
4	Data center	10	Communications facilities
5	IT asset management infrastructure	11	Hardware
6	Telecommunications	12	Software

Measure RR Bond Project List Criteria:					
1	Computers	21	Microphones	41	Student information systems
2	Laptops	22	Server/storage equipment	42	Data reporting systems
3	Tablets	23	Communications systems	43	Datacenter
4	Mobile devices	24	Network security equipment	44	Cloud computing systems
5	Digital projectors	25	Local area network	45	Antivirus solutions
6	3D printers	26	Wide area network	46	Data back-up systems
7	Smart/interactive whiteboards	27	Network equipment	47	Network security systems
8	Computer science equipment	28	Racking	48	Network systems
9	Robotics equipment	29	Power and cooling equipment	49	Encryption technologies
10	Unmanned aircraft vehicles	30	Wireless WAN equipment	50	Firewalls
11	Unmanned aerial systems	31	Announcement displays	51	Interactive/audio-visual educational technology
12	Educational drones	32	Digital marquees	52	Virtual learning environment
13	Cameras	33	Computing/electronic devices	53	Servers
14	Document cameras	34	Network cabling	54	Network interface devices
15	Sound amplification devices	35	Switches and routers	55	Broadband infrastructure
16	Monitors	36	Wiring and power supplies	56	Technology infrastructure
17	Televisions	37	Audio systems	57	Technology fixtures
18	Copiers	38	Video systems	58	Technology systems
19	Scanners	39	Data systems	59	Hardware
20	Printers	40	Access management systems	60	Software

# Proper Technology Expenditures

## ◆ BOC staff has developed standards for consideration:

Does the Project Meet State and Federal Criteria?		Document Reference
1	Will the project equip <b>school facilities</b> on a bond project list?	1, 2
2	Does the project exclude costs associated with operations, routine annual maintenance, and repairs?	1, 2
3	Does the project exclude salaries of teachers, administrators, and other District staff not directly working on oversight of project acquisition?	1, 2, 3
4	Will the equipment be owned by the District?	4
5	Will the equipment be used by District teachers, staff, and/or students?	4
6	Does the equipment have a useful life of more than one year?	5
7	Is the cost of the equipment above the District's capitalization threshold of \$5,000 per unit?	5, 6

If the answer to all 7 criteria is "Yes" then these criteria are met.

If the answer to any of the 7 criteria is "No" then has the District provided justification?

Does the Project Connect to LAUSD Policy Goals?	
1	District or ITD Strategic Plan
2	Board of Education Policy Resolution
3	LAUSD Policy Bulletin

What are <b>School Facilities</b> ? (Document 7)	
A	Any school building
B	Any functionally related and subordinate facility and land with respect to such building, including any stadium or other facility primarily used for school events
C	Any property for use in a facility described in (A) or (B)

Document References			
1	California Constitution, Article XIII A, Section 1 (b) (3)	5	California School Accounting Manual, Procedure 770
2	California Education Section 15100 (a)	6	LAUSD Policy Bulletin 1158.2
3	California Attorney General Opinion No 04-110	7	Internal Revenue Code Section 142 (k) (3)
4	Internal Revenue Code Section 141 (b) (6)		

# Making Our Place The Best It Can Be



# Questions?

◆ Thank you!



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# **AGENDA ITEM**

# **#5**

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***MEMBERS OF THE BOARD***

**KELLY GONEZ, PRESIDENT**  
**MÓNICA GARCÍA**  
**JACKIE GOLDBERG**  
**DR. GEORGE J. MCKENNA III**  
**NICK MELVOIN**  
**TANYA ORTIZ FRANKLIN**  
**SCOTT M. SCHMERELSON**



**LOS ANGELES UNIFIED SCHOOL DISTRICT**

**ALBERTO M. CARVALHO**  
Superintendent

**MEGAN K. REILLY**  
Deputy Superintendent

**DAVID D. HART**  
Chief Financial Officer

March 17, 2022

**VIA EMAIL**

**[boc@laschools.org](mailto:boc@laschools.org)**

Los Angeles Unified School District  
School Construction Bond Citizens' Oversight Committee  
333 S. Beaudry Avenue, 23<sup>rd</sup> Floor  
Los Angeles, California 90017

**RE: RESPONSE TO BOC FOLLOW-UP QUESTIONS REGARDING RESOLUTION  
2022-02 APPROVING RECOMMENDATIONS OF THE BOC 2021 TASK FORCE  
REGARDING BOND PROGRAM PERFORMANCE AND FINANCIAL AUDITS**

Dear Committee Members:

This provides the District's response to follow-up questions posed on the record during your meeting of February 24, 2022, regarding the BOC's January 27, 2022 resolution and Task Force Report relating to the District's bond program audits, and the District's February 17, 2022 response thereto. The questions posed during the meeting are paraphrased below along with the District's responses to each.

As you are aware, at issue is the question of what is considered as an appropriate scope for a performance audit. By law, the District is required to conduct an annual, independent performance audit to ensure that bond funds have been expended only on the specific projects listed in a bond measure. During the scoping of the FY 20 performance audit, District staff understood the audit would cover only those issues. However, as the audit progressed, it became increasingly clear that the scope had expanded beyond acceptable legal parameters where the auditors sought confidential privileged information.

**1. *On what authority are the materials in questions privileged or protected from disclosure?***

As discussed in the District's January 17, 2022, response letter, the materials in question are communications from legal counsel [Office of the General Counsel (OGC) and outside counsel], regarding the legal issues relevant to the District's use of Proposition 39 bond funds for certain

ITD projects. Such communications are subject to long-established protections afforded under the attorney-client privilege and attorney work product doctrine.

Legal counsel's communications fall squarely within the definition of "confidential communication[s] between client and lawyer" that are protected from disclosure under Evidence Code Section 954. They also reflect protected attorney work product. These protections allow the District to confidentially consult with its internal and external attorneys to obtain candid advice regarding matters of legal interpretation without risk of disclosure to third parties.

**2. *Is there no way to preserve the privilege while sharing the information with the auditor?***

Even if OGC's analyses and opinions regarding the use of bond funds were relevant to the performance audit, sharing such information with an independent auditor could be found to constitute a waiver of attorney-client privilege and work product protection particularly given that production of such communications is not necessary to the purpose of the representation. Accordingly, the production of OGC's privileged communications to an independent auditor would create significant risk that such disclosure would subject the materials to public disclosure and may be used against the District by third parties in future litigation .

**3. *As requested in the Resolution, will the District be reporting on the adoption, rejection, or pending status of each the recommendations contained in the resolution?***

This inquiry relates to Paragraph 5 in the Resolution, which states, "the District is directed to track the above recommendations and to report on the adoption, rejection, or pending status of the recommendations as provided in section 6.2 of the Charter and Memorandum of Understanding between the Oversight Committee and the District." The referenced Paragraph 6.2 of the Charter and MOU, however, addresses BOC recommendations "when a project(s) is prepared for the Board's consideration for review." It requires the District to track the BOC's recommendations regarding a proposed bond-funded project, and report back to the BOC as to whether the BOE adopts or rejects such recommendations. The paragraph has no clear application to the recommendations of a task force regarding the conduct of District audits. Nevertheless, in the interest and spirit of cooperation, the District responded in writing to the issues that the BOC Task Force raised, and for the same reasons, supplements its response to address the below issues raised at the meeting held February 24, 2022.

- i. request that the audits include a discussion of when a change in audit scope occurs, or when information is unavailable that prevents the completion of any portion of the audit scope**

The District acknowledges this recommendation and confirms that its auditor has received the Task Force Report. [The District otherwise does not – in fact, cannot – dictate either the exact manner an independent auditor undertakes their audit work nor the content of an independent auditor's report.]

- ii. realign District resources and request audit procedures to scale down the effort toward payroll compliance and focus more on technology bond project eligibility compliance, in line with the level of risk in each area**

The District acknowledges this recommendation and confirms that its auditor has received the Task Force Report. The District does not and cannot dictate how its independent auditor undertakes the audit. To the extent the BOC has specific recommendations regarding the realignment of “District resources” apart from the audit, the District shall consider them.

- iii. adopt a more tailored approach to application of audit procedures to each division in line with the level of risk in each area**

The District acknowledges this recommendation and confirms that its auditor has received the Task Force Report. All audits involve a risk assessment by the auditor in determining the appropriate level of testing required in each area. The District does not and cannot dictate how its independent auditor undertakes the audit.

- ix. take steps to further review and restore confidence in the FY 20 bond program audits such as:**

- a) contract for audits to cover a three-year period (FYs ending June 30, 2019, 2020 and 2021)**
- b) contract for a replacement of the FY 20 bond program audits by a different external audit firm.**
- c) seek a special review of the District’s management of audits as described in the Task Force Report [the Task Force Report suggests that a “special review” be conducted with respect to the “District’s management of audits” by the “District’s Inspector General, the Los Angeles County Civil Grand Jury or an appropriately experienced audit firm without recent past connection to the Los Angeles Unified School District.”]**

The District recognizes the importance of the financial and performance audits to the BOC. The District remains confident in its bond program audits, including those performed for FY 20, and expects that through the provision of timely, accurate, and complete audits – along with the other resources provided by the District to the BOC – the BOC would share in the confidence of the District’s bond audits . The District shall not be taking the steps outlined in item ix.

**Conclusion**

The District trusts that the BOC will find this supplemental response, together with my January 17, 2022, letter, to be responsive to the BOC’s recommendations.

Sincerely,

  
David D. Hart  
Chief Financial Officer

**MEMBERS OF THE BOARD**

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**LOS ANGELES UNIFIED SCHOOL DISTRICT**

**ALBERTO M. CARVALHO**  
Superintendent

**DAVID D. HART**  
Chief Financial Officer

February 17, 2022

**VIA EMAIL**  
**boc@laschools.org**

Los Angeles Unified School District  
School Construction Bond Citizens' Oversight Committee  
333 S. Beaudry Avenue, 23<sup>rd</sup> Floor  
Los Angeles, California 90017

**RE: RESOLUTION 2022-02 APPROVING RECOMMENDATIONS OF THE BOC 2021 TASK FORCE REGARDING BOND PROGRAM PERFORMANCE AND FINANCIAL AUDITS**

Dear Committee Members:

As requested, this provides Los Angeles Unified School District's response to the recommendations set forth in the Bond Oversight Committee's Resolution 2022-02 adopted on January 27, 2022, with respect to the BOC 2021 Task Force report regarding the District's bond program performance and financial audits ("Task Force Report"). The District appreciates the opportunity to provide this response, and looks forward to continuing to work cooperatively with the BOC as it performs its own oversight functions associated with the District's use of Proposition 39 bond funds.

The District retained the services of Simpson & Simpson, LLP for the performance and financial audits in question pertaining to fiscal year 2019-2020 ("FY20"), among others. Simpson & Simpson is charged with conducting audits that comply with the requirements of the District's bond measures and Article XIII A of the California Constitution, namely, an annual, independent performance audit "to ensure that the funds have been expended only on the specific projects listed," and an annual, independent financial audit of the proceeds from the sale of the bonds... ." This letter addresses the recommendations and concerns raised in the Resolution and Task Force Report regarding the bond program performance audit and financial audit for FY20.

**Response to Recommendations Regarding Performance Audits**

Please be assured that the District did not withhold any information from Simpson & Simpson that was necessary to complete its FY20 performance audit. Rather, Simpson & Simpson requested the documents in question, which are privileged communications from the District's Office of the General Counsel ("OGC"), in connection with an inquiry that was not properly within the scope of the performance audit: a review of the legal determinations that specified projects could appropriately be funded using Proposition 39 bond proceeds, based on legal interpretations of the relevant constitutional provisions, statutes and case law.<sup>1</sup> This is not a function for which the District ever retained Simpson & Simpson, an accounting firm, to perform. Indeed, Simpson & Simpson never claimed to have the capacity to review or question such legal conclusions. As a result, Simpson & Simpson subsequently agreed that it would not

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<sup>1</sup> The Task Force Report references what it describes as a "new audit procedure," defined at a meeting on February 27, 2020, which stated, in relevant part, that the audit would include a determination as to whether a project's purpose and scope were "in accordance with the requirements of Proposition 39, as specified by Article XIII A, Section 1(b)(3)(C) of the California Constitution." The referenced constitutional provision requires an "annual independent performance audit to ensure that the funds have been expended only on the specific projects listed," not a review of the legal justification for proceeding with such bond funding.

include that inquiry within the scope of its performance audit, thereby eliminating any finding or concern.<sup>2</sup> Nevertheless, in connection with its performance audit, Simpson & Simpson also received information regarding the District's procedures for reviewing projects for bond funding, including confirmation that such projects are submitted to OGC for review as a matter of course. However, there is no need for Simpson & Simpson to review OGC's privileged communications and attorney work product to perform that function or to complete its audit. As such, producing such sensitive documents to any third party, including an independent auditor, poses a significant and unnecessary risk to the District's ability to maintain their confidentiality in that it could ultimately be construed as a waiver of privilege. As District staff relies on OGC to provide candid and objective legal advice on what are often complex legal issues, any such risk of public disclosure is unacceptable and could unnecessarily expose the District to litigation.

The District recognizes that the Bond Oversight Committee, unlike the District's independent auditor, is responsible for providing oversight as to whether the District is using bond proceeds in a manner consistent with the purposes outlined in the California Constitution. In fact, as required under the Charter and MOU, the District provides for the BOC expenditures for consultants, including its attorney, to advise on such issues. As has always been the case, to the extent the BOC has questions or concerns regarding specific projects proposed for bond funding, OGC remains available to discuss such concerns with the BOC's attorney. The District's independent auditor, in contrast, has no role in such legal inquiries as they are beyond the scope of the performance audit.

### **Responses to Recommendations Regarding Financial Audits**

As District staff advised in meeting with the Task Force, the FY20 bond program audits were unfortunately delayed due to the significant challenges presented by the COVID-19 pandemic, which were beyond the District's control. Among other impacts, the pandemic caused delays in the release of single audit procedures and resulted in an extension of the due date for the District's annual audit. The delays in the completion of District's bond program audits were not practicably avoidable. The District is committed to completing future audits in a timely fashion and is currently on track to have the 2021 bond audits completed in time for the March 24, 2022 BOC meeting, in compliance with the deadline.

With regard to the BOC's concerns as to the content of the FY20 independent financial audit, the District will work with its independent auditors to ensure its FY21 bond program audits and future audits comply with the State Audit Guide and contain the schedules required to be included therein.

### **Conclusion**

The District looks forward to continuing to work collaboratively with the BOC as it performs its important role in providing oversight with respect to the District's Proposition 39 bond expenditures. If the BOC has additional suggestions as to how the District can help facilitate and improve the process, the District will be happy to consider them.

Sincerely,



David D. Hart  
Chief Financial Officer

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<sup>2</sup> Education Code Section 15280(a)(2) requires the District to provide the BOC with "responses to any and all findings, recommendations, and concerns addressed in the annual, independent financial and performance audits...." Simpson & Simpson withdrew this finding or concern recognizing their request was beyond the scope of the performance audit.

**LOS ANGELES UNIFIED SCHOOL DISTRICT**

**SCHOOL CONSTRUCTION BOND CITIZENS' OVERSIGHT COMMITTEE**

**Rachel Greene, Chair**

Tenth District PTSA

**Chris Hannan, Vice-Chair**

L.A. Co. Federation of Labor AFL-CIO

**Margaret Fuentes, Secretary**

LAUSD Student Parent

**Araceli Sandoval-Gonzalez, Executive Committee**

Early Education Coalition

**Alvin Trotter, Jr., Executive Committee**

L.A. Area Chamber of Commerce

**Tracy Bartley**

31<sup>st</sup> District PTSA

**Laura Baz**

LAUSD Student Parent

**Neelura Bell**

CA Charter School Association

**Jeffrey Fischbach**

CA Tax Reform Assn.

**Greg Good**

L.A. City Mayor's Office

**D. Michael Hamner**

American Institute of Architects

**Hyepin Im**

L.A. City Controller's Office

**Susan Linschoten**

L.A. Co. Auditor-Controller's Office

**Dolores Sobalvarro**

AARP

**Roger Uy**

Assoc. General Contractors of CA

**Celia Ayala (Alternate)**

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**Connie Yee (Alternate)**

L.A. Co. Auditor-Controller's Office

**Joseph P. Buchman – Legal Counsel**

Burke, Williams & Sorensen, LLP

**Lori Raineri and Keith Weaver – Oversight Consultants**

Government Financial Strategies

**Timothy Popejoy**

Bond Oversight Administrator

**Perla Zitle**

Bond Oversight Coordinator

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**RESOLUTION 2022-02**

**APPROVING RECOMMENDATIONS OF THE  
BOC 2021 TASK FORCE**

**REGARDING BOND PROGRAM PERFORMANCE AND FINANCIAL AUDITS**

WHEREAS, in its Resolution 2021-22, the Bond Oversight Committee described the legal requirements of the California Constitution, Article XIII A, section 1(b)(3), the Strict Accountability in Local School Construction Bonds Act of 2000 (Education Codes 15264 – 15288), and the District's Memorandum of Understanding with the BOC that pertain to two important accountability/oversight methods in particular: 1) annual, independent audits and 2) citizens' bond oversight; and

WHEREAS, the School Construction Bond Citizens' Oversight Committee (BOC) established the 2021 Task Force Regarding Bond Program Performance and Financial Audits; and

WHEREAS, the Chair of the BOC then appointed four individuals to the Task Force and served as an ex officio member; and

WHEREAS, the Task Force has spent three months researching and deliberating, and has now presented its Report, a copy of which is attached to this Resolution and incorporated by reference.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The BOC accepts and approves the Report of the 2021 Task Force Regarding Bond Program Performance and Financial Audits and thanks the Task Force members and BOC staff for the work performed.

## **RESOLUTION 2022-02**

### **APPROVING RECOMMENDATIONS OF THE BOC 2021 TASK FORCE REGARDING BOND PROGRAM PERFORMANCE AND FINANCIAL AUDITS**

2. The BOC thanks District staff and auditors who assisted the Task Force with its research and understanding.
3. Based on the Report of the Task Force, the BOC recommends to the Board of Education and the Superintendent that the District take the following actions:
  - i. direct District staff to provide the information requested by the auditors with respect to the original FY 20 audit scope and under all circumstances in the future; and
  - ii. request that the auditors reinstate the objective within the audit scope to verify project compliance with the State Constitution, State statute, and the bond measure(s); and
  - iii. request that the audits include a discussion of when a change in audit scope occurs, or when information is unavailable that prevents the completion of any portion of the audit scope; and
  - iv. realign District resources and request audit procedures to scale down the effort toward payroll compliance and focus more on technology bond project eligibility compliance, in line with the level of risk in each area; and
  - v. adopt a more tailored approach to application of audit procedures to each division in line with the level of risk in each area; and
  - vi. contract for bond program audits that follow the State Audit Guide; and
  - vii. regularly review industry practice in adhering to the State Audit Guide; and
  - viii. complete the audits in a timely manner ahead of the State deadline, investigate the possibility of underlying problems in the audit process, and request that the external auditor consider the reasons for delay of the FY 20 Audits as indicative of risks to be evaluated for future audit scopes; and
  - ix. Take steps to further review and restore confidence in the FY 20 bond program audits such as:
    - a) contract for audits to cover a three-year period (FYs ending June 30, 2019, 2020 and 2021)
    - b) contract for a replacement of the FY 20 bond program audits by a different external audit firm.
    - c) seek a special review of the District's management of audits as described in the Task Force Report
4. This resolution shall be transmitted to the Los Angeles Unified School District Board of Education and posted on the Oversight Committee's website.
5. The District is directed to track the above recommendations and to report on the adoption, rejection, or pending status of the recommendations as provided in section 6.2 of the Charter and Memorandum of Understanding between the Oversight Committee and the District.

**RESOLUTION 2022-02  
APPROVING RECOMMENDATIONS OF THE BOC 2021 TASK FORCE REGARDING  
BOND PROGRAM PERFORMANCE AND FINANCIAL AUDITS**

ADOPTED on January 27, 2022 by the following vote:

AYES: 14

ABSTENTIONS: 0

NAYS: 0

ABSENCES: 1

*/Rachel Greene/*

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Rachel Greene  
Chair

*/Chris Hannan/*

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Chris Hannan  
Vice-Chair

LOS ANGELES UNIFIED SCHOOL DISTRICT

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Bond Oversight Coordinator

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**REPORT OF THE BOC 2021 TASK FORCE  
REGARDING BOND PROGRAM PERFORMANCE AND FINANCIAL AUDITS**

*Pursuant to BOC Resolution 2021-22 –  
Appointment of a BOC Ad Hoc Subcommittee (Task Force)  
Regarding Bond Program Performance and Financial Audits  
and District Audit Process*

January 6, 2022

Submitted by Task Force Members

Susan Linschoten, Task Force Chair and BOC Member

Margaret Fuentes, BOC Executive Committee Member

Tracy Bartley, BOC Member

Samantha Rowles, BOC Alternate Member

Rachel Greene, *ex officio*, BOC Chair

**I. INTRODUCTION**

On September 2, 2021 the BOC established the 2021 Task Force Regarding Bond Program Performance and Financial Audits (Task Force) pursuant to BOC Resolution 2021-22 (attached). The resolution directed that the Task Force review the FY 20 bond program audits, the audit process, the requisites and objectives for the audits, and the District's practices with respect to the audits, and provide a report to the BOC.

The Task Force held four videoconference meetings over the course of three weeks, from late October to mid-November, 2021. Two of these meetings were focused on working collaboratively with District staff and the District's external auditors to understand the FY 20 bond program audits and audit processes. The Task Force appreciates the participation and cooperation of District staff

**Bond Oversight Committee**

and the District’s external auditor in providing presentations and addressing questions both during their meetings with the Task Force as well as following up with additional information via e-mail.

With a vision of collaboration for improving the value of the bond program audits to support the Bond Oversight Committee’s mission of bond oversight, the Task Force has identified some concerns for the BOC’s review.

## II. DISCUSSION OF CONCERNS

Below is a discussion of concerns regarding the FY 20 bond program audits for the Information Technology Division (ITD), Facilities Services Division (FSD), and overall audit process.

### *Audits of Information Technology Division (ITD) Bond Funds*

#### 1) Withholding of Information by District Staff

Certain technology projects have come to the BOC with questionable permissibility on the project being eligible for bond funds. One such project was One Enrollment, which came to the BOC at the February 27, 2020 meeting. The BOC did not recommend the project, with permissibility identified as a specific area of concern.<sup>1</sup> Staff from the District’s external auditor were in attendance at the February 27, 2020 meeting to present to the BOC and heard ITD’s presentation of One Enrollment. The external auditor concurred the permissibility of One Enrollment was questionable and identified technology projects as a risk area.<sup>2</sup> This led the external auditor to incorporate a new audit procedure into the scope of work for the FY 20 audit:

*Determine that new project(s) established during the fiscal year were properly reviewed and approved internally in accordance with the department’s project approval procedures, were presented to the BOC and approved by the Board. Additionally, determine that the project(s) purpose and scope are consistent with the guidelines enumerated in the Resolution, in accordance with the requirements of Proposition 39, as specified by Article XIII A, Section 1(b)(3)(C) of the California Constitution.*<sup>3</sup>

In the course of attempting to complete the audit procedure, the Office of General Counsel (OGC) withheld information from the external auditors. More specifically, the external auditor stated:

*Although we verified that the OGC concluded that these projects met bond eligibility criteria, the OGC did not provide us with the criteria used in making that determination or documentation stating the justification for the use of bond funds.*<sup>4</sup>

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<sup>1</sup> Per Letter from BOC Chair Rachel Greene to Board President Dr. Vladovic and Superintendent Beutner RE: BOC Consideration of ITD SEP Amendment for the One Enrollment Project dated March 2, 2020.

<sup>2</sup> As discussed in a BOC staff meeting with the external auditor on July 29, 2020.

<sup>3</sup> As discussed at the Fiscal Year 2020 Financial and Performance Bond Audits Entrance Meeting held June 25, 2020 and later incorporated into the draft performance audit for Measure Q provided May 21, 2021.

<sup>4</sup> As stated in the draft performance audit for Measure Q provided May 21, 2021.

Office of General Counsel (OGC) staff stated to the Audit Task Force that the reason they withheld information from the District’s external auditors was because the information was considered privileged.<sup>5</sup> This is despite the fact that:

- Auditors routinely receive privileged information from school districts,<sup>6</sup>
- The District’s external auditor has the capability to protect privileged information and has received privileged information in the past,<sup>7</sup>
- The performance audit contains a specific section under State Audit guidelines to describe “the nature of any confidential or sensitive information omitted”, showing the State’s intent and expectation that auditors may receive privileged information during the course of the audit that is not publicly disclosed.<sup>8</sup>

The withholding of information associated with a risk area specifically identified by both the BOC and the District’s external auditor is of concern, particularly when the stated reason for withholding the information violates both standard industry practice and past Los Angeles Unified School District practice.

## 2) Removal of Audit Finding and Reduction in Audit Scope

District staff’s refusal to respond to the external auditor’s inquiry initially led to (a draft) audit finding MQ-2020-03, which discussed the result of the information being withheld:

*As a result, we were unable to conclude as to whether purpose and scope of these projects were consistent with the guidelines enumerated in the Resolution, in accordance with the requirements of Proposition 39, as specified by Article XIII A, Section 1(b)(3)(C) of the California Constitution.*<sup>9</sup>

However, in response to a request from CFO staff, the external auditor agreed to remove the audit finding and reduce the audit objective. The final audit, therefore, does not contain this finding and the audit objective was changed as follows:

*Determine that new project(s) established during the fiscal year were properly reviewed and approved internally in accordance with the department’s project approval procedures, were presented to the Bond Oversight Committee and approved by the Board of Education. Additionally, determine that the project(s) purpose and scope are consistent with the guidelines enumerated in the Resolution, in accordance with the requirements of Proposition 39, as specified by Article XIII A, Section 1(b)(3)(C) of the California Constitution (red text indicates portion of scope removed after completion of audit work and draft audit report delivered).*<sup>10</sup>

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<sup>5</sup> As discussed in the second Task Force meeting held on November 3, 2021.

<sup>6</sup> An example of routine disclosure of privileged information is when auditors assess the risk and liability associated with ongoing or potential litigation. See, e.g., *Laguna Beach County Water Dist. v. Superior Court* (2004) 124 Cal.App.4th 1453, 1459-1462 (No waiver of attorney work product privilege occurs when protected information is shared with an organization’s auditor with intent that protected information will remain confidential).

<sup>7</sup> As discussed in the third Task Force meeting held on November 9, 2021.

<sup>8</sup> Per the 2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, Appendix A, Local School Construction Bond Audits, by the California Education Audit Appeals Panel, dated March 1, 2020.

<sup>9</sup> As stated in the draft performance audit for Measure Q provided May 21, 2021.

<sup>10</sup> As incorporated into the final performance audit for Measure Q.

It can be seen that verification of a project's compliance with the California Constitution was removed.<sup>11</sup>

This objective was established by the external auditor in June 2020. In May or June, 2021 after the audit work had been performed, the external auditor changed the objective, changed the sample relied upon three times (once to eliminate consideration of a project, once to characterize a project as ineligible for sampling, and once to characterize a project as immaterial due to minimal expenditure) resulting in no projects and therefore the reduction of the objective and the elimination of the finding.

In discussion with the Task Force, the external auditor explained the justification for agreeing to remove the audit finding from the final audit report and reduce the audit procedure was a lack of materiality.<sup>12</sup> Specifically, of the three ITD projects subject to the audit objective<sup>13</sup>, all of them were determined to be relatively insignificant to the bond program for the following reasons:

- The Device Refresh for Required Student Testing project was later cancelled by ITD, with no bond funds expended toward this project.<sup>14</sup> Discussion of this project was then removed from the final audit report.
- The Distance Learning project was later funded by COVID-19 relief funds, so that ultimately little to no bond funds were expended toward this project.<sup>15</sup>
- The Enterprise Help Desk project incurred expenditures of bond funds of approximately \$60,000 during the fiscal year.

The removal of an audit finding between draft and final audit reports due to District staff providing *more* information to the auditors occurs with some regularity, according to CFO staff, based on their efforts to avoid audit findings.<sup>16</sup> However, in this case, the removal of an audit finding was due to a reduction in the audit scope because the audit procedure could not be completed since *District staff would not provide the requested information*.

The scope was originally developed to respond to a specific risk area identified by the auditor and of stated interest to the BOC both specifically with regard to the FY 20 Audit and more generally over many years with respect to the justification of the use of bond funds for various IT expenditures. At stake is the fundamental function of citizens' bond oversight: verifying that a

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<sup>11</sup> Despite the removal of this language as applied to new projects, this language was retained for another objective on bond expenditures and recordkeeping.

<sup>12</sup> As presented by the external auditor in the third Task Force meeting held on November 9, 2021.

<sup>13</sup> 11 FSD projects were subject to the objective, and all 11 FSD projects tested in the Measures K and Q Performance Audits were found by the external auditor to have been properly reviewed and approved in compliance.

<sup>14</sup> The BOC did not receive official notice of the cancellation until the August 12, 2021 BOC meeting, during which the cancellation was presented in the ITD BOC Quarterly Program Status report, followed by consideration of a resolution to cancel the project at the September 30, 2021 BOC meeting. Both meetings occurred after the June 30, 2020 conclusion of the fiscal year. The Task Force learned from a January 28, 2021 e-mail exchange between the external auditor and ITD staff as follows: the external auditor, in December of 2020 noted that the ITD FY20 SEP indicated the project was completed in the first quarter of FY 20 though not shown on the FY 20 Completed Project List. In response to the external auditor's inquiries, ITD indicated, on January 28, 2021 that the project would be cancelled.

<sup>15</sup> The BOC did not receive official notice of the expenditure transfer until the August 12, 2021 BOC meeting, during which the transfer was presented in the ITD BOC Quarterly Program Status report. The meeting occurred after the June 30, 2020 conclusion of the fiscal year.

<sup>16</sup> As described by CFO staff in the second Task Force meeting held on November 3, 2021.

project is in compliance with the State Constitution, State statute, and the bond measure(s) approved by voters.

During the course of the audit, external auditor staff had initially believed concerns with technology projects would be brought to light despite removing the Device Refresh for Required Student Testing project from the audit:

Although I do understand that we did uncover issues with the project, I do believe that the overarching concerns we have identified with the ITD review process will be documented and brought to light with the other two projects.<sup>17</sup>

Subsequently, all three technology projects were removed from the audit report, resulting in removal of the audit finding. Consequently, no concerns with technology projects were brought to light in the final audit report.

The stated reason for removal of the audit finding in this case may be acceptable when viewed through the narrow lens of the bond dollar amounts that might prove questionable, but does not address the underlying and more significant question the original audit scope was designed to answer which was to document that the District reasonably confirmed that all bond expenditures proposed were permissible under the three standards (California Constitution, State statute, and the bond measure). In addition, the audit did not serve the purpose of determining whether ITD followed its own internal review process.

### 3) Lack of Transparency in the Audit Report

The final audit report included no discussion of the above information: more specifically, that a portion of the audit scope had been attempted but failed, and that the auditor's failure to complete the scope was a result of the withholding of information by District staff. The fact that no audit finding appeared to bring transparency to the failure to complete the original audit scope, or to the change in audit scope, is of concern. As a result, any review by audit report users including the BOC, the Board of Education, and others would have no way of knowing the level of risk associated with technology projects based on the final audit report. This is particularly important for future audits, when auditors who may be different individuals prepare their audit plan on the basis of a risk assessment. By omitting information, the final audit report presents technology projects and the District's process to review these projects in a more favorable light than is the case in reality. Finally, it removes some of the impetus for the District to improve its process because it was not identified as deficient by the auditor in the final audit report.

### *Audits of Facilities Services Division (FSD) Bond Funds*

#### 1) District Resources and Audit Procedures Misaligned with Risk

Significant resources are spent tracking the time of employees in bond-funded positions and then completing certification forms to certify the amount of time attributable to the bonds. Additional resources are then spent to staff the Bond Compliance Unit to track and review these employees

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<sup>17</sup> Per email from Simpson & Simpson staff RE: Follow Up re call with Joe Moussa, dated May 20, 2021.

and their certification forms. Even more resources are later spent in the course of these employees and their certifications forms being audited.

Four audit procedures were devoted to this effort, resulting in two audit findings:

- Audit finding MQ-2020-001, where three certification forms by three employees were identified as having been submitted untimely,
- Audit finding MQ-2020-002, where nine employees were identified as lacking supporting documentation that time charged to bond funds was attributable to work on bond projects.<sup>18</sup>

Resources spent on payroll compliance appears misaligned with the low level of risk associated with this area.<sup>19</sup> The two audit findings are relatively insignificant to the bond program. This is in stark contrast to a high-risk area, technology bond project eligibility compliance, where there is a lack of District resources spent and a lack of audit procedures designed to test compliance.<sup>20</sup>

## 2) Blanket Approach Not Tailored to Each Division

Risk areas identified in one division of the District, such as payroll compliance or technology bond project eligibility compliance, receive audit procedures that are then applied to divisions across the District.<sup>21</sup> This approach does not account for the differences within each division of the District: the nature of the projects, the operations and processes of employees, the internal control procedures in place, and more. The result is that audit procedures designed to test high risk areas in certain divisions end up testing low risk areas in other divisions, consuming resources unnecessarily.

### *Overall Audit Process*

#### 1) Lack of Conformity to State Audit Guide Standards<sup>22</sup>

The State Audit Guide has established standards for the report components of bond program financial audits and performance audits.<sup>23</sup> The financial audit in particular was inconsistent with the standards, with the following report components out of compliance with the standards:

- The Balance Sheet was omitted,
- The Statement of Revenues, Expenditures, and Changes in Fund Balance only included expenditures, with other financial information omitted,

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<sup>18</sup> As stated in the final performance audit for Measure Q.

<sup>19</sup> The low level of risk associated with payroll compliance is evidenced by the two relatively insignificant findings in the FY 20 final performance audit for Measure Q and two similar relatively insignificant findings in the prior FY 19 final performance audit for Measure Q (MQ-2019-001 where four certification forms submitted by two employees were untimely, and MQ-2019-002 where eleven employees lacked supporting documentation).

<sup>20</sup> The high level of risk associated with technology projects is evidenced by the fact that technology projects have been the subject of four BOC task forces, convened in 2013, 2015, 2016, and 2019.

<sup>21</sup> Per review of the final performance audit for Measure Q and as discussed with FSD staff in the third Task Force meeting held on November 9, 2021.

<sup>22</sup> While the Task Force reviewed the State Audit Guide requirements, time did not allow for a review of the U.S. Comptroller's Government Auditing Standards. Questions remain with respect to whether the FY 20 audit performance audit met the Government Auditing Standards' requirements, including for ethics, independence and professional judgement.

<sup>23</sup> Per the 2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, Appendix A, Local School Construction Bond Audits, by the California Education Audit Appeals Panel, dated March 1, 2020.

- The Notes to the Financial Statements only contained notes about expenditures, with notes pertinent to other financial information omitted,
- The Independent Auditor’s Report on Internal Control over Financial Reporting was omitted,
- The Schedule of Findings and Recommendation was omitted,
- The Schedule of Prior Audit Findings was omitted.

The external auditor’s reason for omitting the information was that such information was contained in a different audit report not provided to the BOC.<sup>24</sup> Irrespective of whether the information was located elsewhere, the bond program audits are the only audit reports provided to the BOC and should be consistent with the standards found in the State Audit Guide.

## 2) Lack of Consistency with Industry Standard

BOC staff reviewed the bond program audits for the top 10 largest school districts in the State. Of the top 10, eight school districts in addition to Los Angeles Unified School District had at least one bond measure subject to the performance and financial audits under the California Constitution<sup>25</sup> and the *Strict Accountability in Local School Construction Bonds Act of 2000*.<sup>26</sup> Of the eight school districts, all of them had bond program audits that were more consistent with the State Audit Guide than Los Angeles Unified School District. Some of the audits excluded schedules of findings in which there were no findings, but otherwise, the relevant report components discussed in the State Audit Guide were included in the audits. Los Angeles Unified School District is the only school district out of the top 10 largest in the State to be so far out of compliance. A summary of the bond program audit review is included in Appendix B.

## 3) Failure to Complete Audits Timely

The bond program audits were not completed by March 31, 2021 as required by the *Strict Accountability in Local School Construction Bonds Act of 2000*.<sup>27</sup> BOC staff was told this was because the District prioritized completing the audit of District-wide financial statements<sup>28</sup> ahead of the bond program audits. The bond program financial audit included only one audited schedule, the *Statement of Bond Expenditures*, and the bond performance audit did not rely on the District’s audited financial statements. Thus, our understanding is that the prioritization was not based on the information developed by the District-wide audit but on the availability of District or external audit staff to complete the audits by the statutorily required date. This prioritization is questionable given that the performance and financial audits of the bond program are required by the California Constitution and the District-wide audits are required only by statute and were subject to an extension enacted by the State Legislature in response to the COVID-19 pandemic.

<sup>24</sup> As discussed in a BOC staff meeting with the external auditor on July 20, 2021.

<sup>25</sup> Specifically, the annual, independent performance audit specified in California Constitution, Article XIII A, Section 1(b)(3)(C) and the annual, independent financial audit specified in California Constitution, Article XIII A, Section 1(b)(3)(D).

<sup>26</sup> Education Code sections 15264 through 15288.

<sup>27</sup> Education 15286, which has remained unchanged for many years and the deadline was not extended for the 2019-20 fiscal year.

<sup>28</sup> Education Code 41020.9 extended the deadline for the audit of the District-wide financial statements from December 15 to March 31 for the 2019-20 fiscal year.

BOC executive committee members and staff were told at the agenda setting meeting on May 13, 2021 that the final audits would be ready for presentation at the May 27, 2021 BOC meeting, and this was affirmed later via email on May 21, 2021.<sup>29</sup> However, two days before the meeting, BOC staff was informed that the final audits would be delayed further and not ready for presentation at the meeting.<sup>30</sup>

BOC staff did not receive the final audit reports until June 11, 2021, approximately two and a half months after the State deadline and two weeks after the scheduled BOC meeting at which the audit reports were to be presented.<sup>31</sup> The final audit reports were presented to the BOC at the August 12, 2021 meeting.

The long delay in receiving the audit reports, well beyond the State deadline and the additional last-minute delay beyond the scheduled BOC meeting, is of concern since it may be indicative of underlying problems in the audit process.

#### *Lack of Confidence in the FY 20 Bond Program Audits*

All of the above concerns with the audit process, taken together in their totality, result in a lack of confidence in the FY 20 Bond Program Audits.

### **III. RECOMMENDATIONS OF THE TASK FORCE**

The Task Force makes the following recommendations in response to each concern identified with the audit process, restated below:

- 1) Concern: the withholding of information by District staff that is associated with a risk area specifically identified by both the BOC and the external auditor is of concern, particularly when the stated reason for withholding the information violates both past District practice and standard industry practice.

Recommendation: District staff should be directed to provide the information requested by the auditors with respect to the original FY 20 audit scope and under all circumstances in the future.

- 2) Concern: The removal of an audit finding and reduction in the audit scope is of concern, particularly when the scope is as fundamental as verifying the project is in compliance with the State Constitution, State statute, and the bond measure(s).

Recommendation: the auditors should reinstate the objective within the audit scope to verify project compliance with the State Constitution, State statute, and the bond measure(s).

- 3) Concern: No audit finding or other discussion appeared in the final audit reports to bring transparency to the failure to complete the original audit scope, or to the subsequent change in audit scope.

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<sup>29</sup> Per email from Simpson & Simpson staff RE: FY-20 - Draft District Bond Performance Audit Reports, dated May 21, 2021.

<sup>30</sup> Per email from District CFO staff RE: Bond Performance Audit Report, dated May 25, 2021.

<sup>31</sup> Per email from District CFO staff RE: Bond Performance Audit Report, dated June 11, 2021.

Recommendation: the auditors should include a discussion of when a change in audit scope occurs, or when information is unavailable that prevents the completion of any portion of the audit scope.

- 4) Concern: The amount of resources spent on payroll compliance appears misaligned with the low level of risk associated with this area. This is in contrast to a high-risk area, technology bond project eligibility compliance, where there is a lack of District resources spent and a lack of audit procedures designed to test compliance.

Recommendation: a realignment of District resources and audit procedures is warranted to scale down the effort toward payroll compliance and focus more on technology bond project eligibility compliance, in line with the level of risk in each area.

- 5) Concern: audit procedures designed to test high risk areas in certain divisions end up testing low risk areas in other divisions due to a blanket application of audit procedures across divisions, consuming resources unnecessarily.

Recommendation: A more tailored approach to application of audit procedures to each division is warranted, again in line with the level of risk in each area.

- 6) Concern: The bond program financial audit was inconsistent with the State Audit Guide standards.

Recommendation: the auditors should ensure the bond program audits follow the State Audit Guide.

- 7) Concern: Los Angeles Unified School District is the only school district out of the top 10 largest school districts in the State to be so far out of compliance with the State Audit Guide.

Recommendation: the auditors should follow industry practice to, again, adhere to the State Audit Guide.

- 8) Concern: The long delay in receiving the audit reports, well beyond the State deadline and the additional last-minute delay beyond the scheduled BOC meeting, is of concern since it may be indicative of underlying problems in the audit process.

Recommendation: District staff and the auditors should make every effort to complete the audits in a timely manner ahead of the State deadline and District management should investigate the possibility of underlying problems in the audit process. The external auditor should consider the reasons for delay of the FY 20 Audits as indicative of risks to be evaluated for future audit scopes.

- 9) Concern: All of the above concerns with the audit process, taken together in their totality, result in a lack of confidence in the FY 20 bond program audits.

Recommendation: District staff should take steps to further review and restore confidence

in the FY 20 bond program audits. Such steps could include:

- a) Rather than FY 21 audits, District staff could contract for the next set of audits to cover a three-year period (FYs ending June 30, 2019, 2020 and 2021). A three-year performance audit would cover all of the years since the District began contracting for performance audits.<sup>32</sup>
- b) District staff could contract for a replacement of the FY 20 bond program audits by a different external audit firm.
- c) District staff could seek a special review of the District's management of audits in light of what's presented in this report and additional information which came to the attention of the Task Force and BOC staff which did not rise to the level of inclusion in this report, though may be of interest in making improvements. Such a review could be performed by the District's Inspector General, the Los Angeles County Civil Grand Jury or an appropriately experienced audit firm without recent past connection to the Los Angeles Unified School District.

#### **IV. ACTIVITIES OF THE TASK FORCE**

The Task Force held its first meeting on October 27, 2021. At this meeting, Task Force members received presentations from BOC staff on background and standards for bond program performance and financial audits, followed by a presentation of the FY 20 bond program audits.

The Task Force held its second meeting on November 3, 2021. During this meeting, Task Force members received presentations from ITD staff and CFO staff, which included participation by OGC staff, on the FY 20 bond program audits.

The Task Force held its third meeting on November 9, 2021. At this meeting, Task Force members received presentations from the District's external auditor Simpson & Simpson and FSD staff on the FY 20 bond program audits.

The Task Force held its fourth meeting on November 17, 2021. During this meeting, Task Force members developed its report to the BOC.

#### **VII. CONCLUSION**

The Task Force recommends to the full BOC that it adopt a Resolution with the recommendations contained herein and submit such resolution and this report to the Board of Education and Interim Superintendent.

##### Appendix A

BOC Resolution 2021-22 Appointment of a BOC Ad Hoc Subcommittee (Task Force) Regarding Bond Program Performance and Financial Audits and District Audit Process Adopted September 2, 2021

##### Appendix B

Top 10 Largest School Districts in California - Bond Program Audit Review

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<sup>32</sup> The requirement for performance audits to be subject to Government Auditing Standards issued by the Comptroller of the United States dates to 2010. The District has been in compliance with Education Code Section 15286 only since FY 19.

## **Appendix A**

LOS ANGELES UNIFIED SCHOOL DISTRICT

SCHOOL CONSTRUCTION BOND CITIZENS' OVERSIGHT COMMITTEE

**Rachel Greene, Chair**

Tenth District PTSA

**Chris Hannan, Vice-Chair**

L.A. Co. Federation of Labor AFL-CIO

**Margaret Fuentes, Secretary**

LAUSD Student Parent

**Araceli Sandoval-Gonzalez, Executive Committee**

Early Education Coalition

**Alvin Trotter, Jr., Executive Committee**

L.A. Area Chamber of Commerce

**Tracy Bartley**

31<sup>st</sup> District PTSA

**Laura Baz**

LAUSD Student Parent

**Neelura Bell**

CA Charter School Association

**Jeffrey Fischbach**

CA Tax Reform Assn.

**Greg Good**

L.A. City Mayor's Office

**D. Michael Hamner**

American Institute of Architects

**Hyepin Im**

L.A. City Controller's Office

**Susan Linschoten**

L.A. Co. Auditor-Controller's Office

**Dolores Sobalvarro**

AARP

**Roger Uy**

Assoc. General Contractors of CA

**Celia Ayala (Alternate)**

Early Education Coalition

**Dr. Clarence Monteclaro (Alternate)**

Tenth District PTSA

**Samantha Rowles (Alternate)**

LAUSD Student Parent

**Connie Yee (Alternate)**

L.A. Co. Auditor-Controller's Office

**Joseph P. Buchman – Legal Counsel**

Burke, Williams & Sorensen, LLP

**Lori Raineri and Keith Weaver – Oversight Consultants**

Government Financial Strategies

**Timothy Popejoy**

Bond Oversight Administrator

**Perla Zitle**

Bond Oversight Coordinator

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RESOLUTION 2021-22

**APPOINTMENT OF A BOC AD HOC SUBCOMMITTEE (TASK FORCE) REGARDING BOND PROGRAM PERFORMANCE AND FINANCIAL AUDITS AND DISTRICT AUDIT PROCESS**

WHEREAS, the California Constitution, Article XIII A, section 1(b)(3) provides:

(A) A requirement that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3), 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 school district board, community college board, or county office of education has evaluated safety, class size reduction, and information technology needs in developing that list.

(C) A requirement that the school district board, community college board, or county office of education conduct an annual, independent performance audit to ensure that the funds have been expended only on the specific projects listed.

(D) A requirement that the school district board, community college board, or county office of education 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 school facilities projects;

WHEREAS, the Strict Accountability in Local School Construction Bonds Act of 2000 (Education Codes 15264 - 15288) provides:

In addition to the ballot requirements of Section 15122 and the ballot provisions of this code applicable to governing board member elections, for bond measures pursuant to this chapter,

**Bond Oversight Committee**

**RESOLUTION 2021-22**

**APPOINTMENT OF A BOC AD HOC SUBCOMITTEE (TASK FORCE) REGARDING BOND PROGRAM PERFORMANCE AND FINANCIAL AUDITS AND DISTRICT AUDIT PROCESS**

the ballot shall also be printed with a statement that the board will appoint a citizens' oversight committee and conduct annual independent audits to assure that funds are spent only on school and classroom improvements and for no other purposes.

and

In furtherance of its purpose, the citizens' oversight committee may engage in any of the following activities:

(1) Receiving and reviewing copies of the annual, independent performance audit required by subparagraph (C) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

(2) Receiving and reviewing copies of the annual, independent financial audit required by subparagraph (C) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

and

The governing board of the district shall provide the citizens' oversight committee with responses to any and all findings, recommendations, and concerns addressed in the annual, independent financial and performance audits required by subparagraphs (C) and (D) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution within three months of receiving the audits.

and

Consistent with the provisions contained in subparagraphs (C) and (D) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution, the required annual, independent financial and performance audits for the preceding fiscal year shall be submitted to the citizens' oversight committee established pursuant to Section 15278 at the same time they are submitted to the school district or community college district, no later than March 31 of each year. These audits shall be conducted in accordance with the Government Auditing Standards issued by the Comptroller General of the United States for financial and performance audits;

WHEREAS, Sections 7 and 8 of the District's Memorandum of Understanding with the BOC include (respectively):

The Committee shall review annual, independent performance and financial audits of the bond fund expenditures and report to the public no less than once each year in which bond funds are being spent regarding the use of the funds. Furthermore, per Education Code §15280(a)(2), the Board shall provide the Committee with responses to any and all findings, recommendations, and concerns addressed in the audits within three months of receiving the audits. The Committee shall serve as the single statutory Oversight Committee for Proposition BB and Measures K, R, Y, Q, and any future bond measures which require an oversight committee.

A rational and timely audit system including annual financial and performance audits (as required by law), audits of bond-funded projects, programs, and activities (as outlined in the Inspector General's approved work plan), process audits and other audits as mutually agreed upon by the District and the Committee. To the extent such audits may not, in the

**RESOLUTION 2021-22**

**APPOINTMENT OF A BOC AD HOC SUBCOMITTEE (TASK FORCE) REGARDING BOND PROGRAM PERFORMANCE AND FINANCIAL AUDITS AND DISTRICT AUDIT PROCESS**

opinion of District bond counsel, be funded by bond proceeds, the District commits to making District funds available for such audits.

WHEREAS, the District presented the performance and financial audits for the year ended June 30, 2020 to the BOC at its August 12, 2021 meeting, more than four months after the statutory deadline, and prior to that was scheduled to present at the BOC's May 27 meeting but requested a postponement on May 25 due to additional auditor inquiries;

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The School Construction Bond Citizens' Oversight Committee hereby establishes an Ad Hoc Subcommittee pursuant to BOC Bylaws Art. V, Sec. 3, denominated the "2021 Task Force Regarding Bond Program Performance and Financial Audits" (the "Task Force"), to be composed of not more than seven active BOC members (inclusive of the BOC Chair as an ex-officio member).
2. The BOC Chair shall appoint a Task Force Chair from one of its members.
3. The Task Force will work collaboratively with BOC staff, District staff and District external audit staff to review:
  - the District's FY 20 bond program Performance and Financial Audits, and
  - the audit process for the District's FY 20 bond program Performance and Financial Audits, and
  - Requisites and objectives for bond program performance and financial audits, including the requirements of the BOC-District MOU, District policy, State law, and auditing standards, and
  - the District's practices with respect to bond program performance and financial audits,

and report to the Bond Oversight Committee:

- a summary of the research and analysis, and
  - any recommendations regarding the District's FY 20 bond program Performance and Financial Audits, and
  - any recommendations regarding process and procedures for bond program performance and financial audits.
4. The Task Force will be asked to provide an initial report to the full Committee at its October 28, 2021 regular meeting.
  5. The Task Force's work shall be completed, and its authority shall sunset, not later than June 30, 2022, unless extended by further action of the Committee.

**RESOLUTION 2021-22  
APPOINTMENT OF A BOC AD HOC SUBCOMITTEE (TASK FORCE) REGARDING  
BOND PROGRAM PERFORMANCE AND FINANCIAL AUDITS AND DISTRICT  
AUDIT PROCESS**

6. This resolution shall be transmitted to the Los Angeles Unified School District Board of Education and posted on the Oversight Committee’s website.

ADOPTED on September 2, 2021 by the following vote:

AYES: 12

ABSTENTIONS: 0

NAYS: 0

ABSENCES: 3

*/Rachel Greene/*

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Rachel Greene  
Chair

*/Margaret Fuentes/*

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Margaret Fuentes  
Secretary

## **Appendix B**

**Top 10 Largest School Districts in California - Bond Program Audit Review**

**Bond Measure Review**

<u>Rank</u>	<u>School District</u>	<u>2019-20 Enrollment</u>	<u>Date of Most Recent Bond Measure</u>	<u>Bond Measure Amount</u>	<u>Fiscal Year End of Audit Reviewed</u>	<u>Auditor</u>
1	Los Angeles Unified	596,937	Nov. 2020	\$7,000,000,000	June 30, 2020	Simpson & Simpson
2	San Diego Unified	122,916	Nov. 2018	\$3,500,000,000	June 30, 2019	Crowe
3	Fresno Unified	73,381	Mar. 2020	\$325,000,000	June 30, 2018	Crowe
4	Long Beach Unified	72,002	Nov. 2016	\$1,500,000,000	June 30, 2020	CliftonLarsonAllen
5	Elk Grove Unified	64,480	Nov. 2016	\$476,000,000	June 30, 2020	Crowe
6	San Francisco Unified	61,031	Nov. 2016	\$744,250,000	June 30, 2019	Eide Bailly
7	San Bernardino City Unified	53,037	Nov. 2012	\$250,000,000	June 30, 2019	Eide Bailly
8	Capistrano Unified	52,794	Nov. 1999	\$65,000,000	N/A	N/A
9	Corona-Norco Unified	52,557	Nov. 2014	\$396,000,000	June 30, 2020	Eide Bailly
10	San Juan Unified	50,820	Nov. 2016	\$750,000,000	June 30, 2020	Gilbert CPAs

Notes:

Ranking of school districts and enrollment per California Department of Education.

Bond measures based on election information per School Services of California.

Capistrano Unified listed as N/A because bond measure not subject to the requirements for annual, independent financial and performance audits of the bond program.

**Top 10 Largest School Districts in California - Bond Program Audit Review**

**Financial and Performance Audit Review**

<u>Rank</u>	<u>School District</u>	<u>Financial Audit Findings</u>	<u>Topic Area of Financial Audit Findings</u>	<u>Performance Audit Findings</u>	<u>Topic Area of Performance Audit Findings</u>
1	Los Angeles Unified	0	None	2	Certification of bond-funded work, payroll expenditures
2	San Diego Unified	0	None	0	None
3	Fresno Unified	0	None	0	None
4	Long Beach Unified	0	None	0	None
5	Elk Grove Unified	0	None	0	None
6	San Francisco Unified	0	None	3	Change orders, initiating contracts, CBOC membership
7	San Bernardino City Unified	0	None	0	None
8	Capistrano Unified	N/A	N/A	N/A	N/A
9	Corona-Norco Unified	0	None	0	None
10	San Juan Unified	0	None	0	None

Top 10 Largest School Districts in California - Bond Program Audit Review

Technology Projects Review

<u>Rank</u>	<u>School District</u>	<u>Technology Expenditures</u>	<u>Excerpt of Language on Technology in Performance Audit</u>
1	Los Angeles Unified	Included	computer networks, school information systems, and technology capability
2	San Diego Unified	Included	classroom technology, instructional technology, i21 classroom technology
3	Fresno Unified	Included	technology
4	Long Beach Unified	Included	CAMS Technology and Site Improvements, Technology Infrastructure
5	Elk Grove Unified	Included	instructional technology
6	San Francisco Unified	Included	information technology systems
7	San Bernardino City Unified	Included	classroom technology, Indian HS Springs Technology
8	Capistrano Unified	N/A	N/A
9	Corona-Norco Unified	Included	computer, media recording and presentation equipment
10	San Juan Unified	Included	Tech Service Infrastructure, District Wide MDF Tech Services

Top 10 Largest School Districts in California - Bond Program Audit Review

State Audit Guide Review

REPORT COMPONENTS FOR FINANCIAL AUDITS	<u>Los Angeles Unified</u>	<u>San Diego Unified</u>	<u>Fresno Unified</u>
(a) Table of Contents	Included	Included	Included
(b) Financial Section	Included	Included	Included
(c) Independent Auditor's Report	Included	Included	Included
(d) Balance Sheet	Excluded	Included	Included
(e) Statement of Revenues, Expenditures, and Changes in Fund Balance	Partially Included	Included	Included
(f) Notes to the Financial Statements	Partially Included	Included	Included
(g) Independent Auditor's Report on Internal Control over Financial Reporting	Excluded	Included	Included
(h) Schedule of Findings and Recommendations	Excluded	Included	Included
(i) Schedule of Prior Audit Findings	Excluded	Included	Included

REPORT COMPONENTS FOR PERFORMANCE AUDITS	<u>Los Angeles Unified</u>	<u>San Diego Unified</u>	<u>Fresno Unified</u>
(a) The objectives, scope, and methodology of the audit	Included	Included	Included
(b) The audit results, including findings, conclusions, and recommendations, as appropriate	Included	Included	Included
(c) A statement about the auditor's compliance with <i>Government Auditing Standards</i>	Included	Included	Included
(d) A summary of the views of responsible officials	Included	Excluded	Excluded
(e) If applicable, the nature of any confidential or sensitive information omitted.	Excluded	Excluded	Excluded

Notes: State Audit Guide refers more specifically to:  
 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting  
 Appendix A  
 LOCAL SCHOOL CONSTRUCTION BOND AUDITS

Top 10 Largest School Districts in California - Bond Program Audit Review

State Audit Guide Review

REPORT COMPONENTS FOR FINANCIAL AUDITS	<u>Long Beach Unified</u>	<u>Elk Grove Unified</u>	<u>San Francisco Unified</u>
(a) Table of Contents	Included	Included	Included
(b) Financial Section	Included	Included	Included
(c) Independent Auditor's Report	Included	Included	Included
(d) Balance Sheet	Included	Included	Included
(e) Statement of Revenues, Expenditures, and Changes in Fund Balance	Included	Included	Included
(f) Notes to the Financial Statements	Included	Included	Included
(g) Independent Auditor's Report on Internal Control over Financial Reporting	Included	Included	Included
(h) Schedule of Findings and Recommendations	Included	Included	Included
(i) Schedule of Prior Audit Findings	Included	Excluded	Excluded

REPORT COMPONENTS FOR PERFORMANCE AUDITS	<u>Long Beach Unified</u>	<u>Elk Grove Unified</u>	<u>San Francisco Unified</u>
(a) The objectives, scope, and methodology of the audit	Included	Included	Included
(b) The audit results, including findings, conclusions, and recommendations, as appropriate	Included	Included	Included
(c) A statement about the auditor's compliance with <i>Government Auditing Standards</i>	Included	Included	Included
(d) A summary of the views of responsible officials	Excluded	Excluded	Excluded
(e) If applicable, the nature of any confidential or sensitive information omitted.	Excluded	Excluded	Excluded

Notes: State Audit Guide refers more specifically to:  
 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting  
 Appendix A  
 LOCAL SCHOOL CONSTRUCTION BOND AUDITS

Top 10 Largest School Districts in California - Bond Program Audit Review

State Audit Guide Review

REPORT COMPONENTS FOR FINANCIAL AUDITS	<u>San Bernardino City Unified</u>	<u>Corona-Norco Unified</u>	<u>San Juan Unified</u>
(a) Table of Contents	Included	Included	Included
(b) Financial Section	Included	Included	Included
(c) Independent Auditor's Report	Included	Included	Included
(d) Balance Sheet	Included	Included	Included
(e) Statement of Revenues, Expenditures, and Changes in Fund Balance	Included	Included	Included
(f) Notes to the Financial Statements	Included	Included	Included
(g) Independent Auditor's Report on Internal Control over Financial Reporting	Included	Included	Included
(h) Schedule of Findings and Recommendations	Included	Included	Excluded
(i) Schedule of Prior Audit Findings	Included	Included	Excluded

REPORT COMPONENTS FOR PERFORMANCE AUDITS	<u>San Bernardino City Unified</u>	<u>Corona-Norco Unified</u>	<u>San Juan Unified</u>
(a) The objectives, scope, and methodology of the audit	Included	Included	Included
(b) The audit results, including findings, conclusions, and recommendations, as appropriate	Included	Included	Included
(c) A statement about the auditor's compliance with <i>Government Auditing Standards</i>	Included	Included	Included
(d) A summary of the views of responsible officials	Excluded	Excluded	Included
(e) If applicable, the nature of any confidential or sensitive information omitted.	Excluded	Excluded	Excluded

Notes: State Audit Guide refers more specifically to:  
 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting  
 Appendix A  
 LOCAL SCHOOL CONSTRUCTION BOND AUDITS

Top 10 Largest School Districts in California - Bond Program Audit Review

State Audit Guide Review

REPORT COMPONENTS FOR FINANCIAL AUDITS	<u>San Bernardino City Unified</u>	<u>Corona-Norco Unified</u>	<u>San Juan Unified</u>
(a) Table of Contents	Included	Included	Included
(b) Financial Section	Included	Included	Included
(c) Independent Auditor's Report	Included	Included	Included
(d) Balance Sheet	Included	Included	Included
(e) Statement of Revenues, Expenditures, and Changes in Fund Balance	Included	Included	Included
(f) Notes to the Financial Statements	Included	Included	Included
(g) Independent Auditor's Report on Internal Control over Financial Reporting	Included	Included	Included
(h) Schedule of Findings and Recommendations	Included	Included	Excluded
(i) Schedule of Prior Audit Findings	Included	Included	Excluded

REPORT COMPONENTS FOR PERFORMANCE AUDITS	<u>San Bernardino City Unified</u>	<u>Corona-Norco Unified</u>	<u>San Juan Unified</u>
(a) The objectives, scope, and methodology of the audit	Included	Included	Included
(b) The audit results, including findings, conclusions, and recommendations, as appropriate	Included	Included	Included
(c) A statement about the auditor's compliance with <i>Government Auditing Standards</i>	Included	Included	Included
(d) A summary of the views of responsible officials	Excluded	Excluded	Included
(e) If applicable, the nature of any confidential or sensitive information omitted.	Excluded	Excluded	Excluded

Notes: State Audit Guide refers more specifically to:  
 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting  
 Appendix A  
 LOCAL SCHOOL CONSTRUCTION BOND AUDITS

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# AGENDA ITEM

# #6

Link to [FY21 - Bond Performance and Financial Audit Reports](#)

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**PRESENTATION**  
to the  
**LOS ANGELES UNIFIED SCHOOL DISTRICT**  
**SCHOOL CONSTRUCTION BOND CITIZENS'**  
**OVERSIGHT COMMITTEE**  
of the  
**SCHOOL BOND CONSTRUCTION PROGRAM**  
**FINANCIAL AND PERFORMANCE AUDITS**  
**JUNE 30, 2021**



March 24, 2022



**SIMPSON & SIMPSON**  
**CERTIFIED**  
**PUBLIC ACCOUNTANTS**



# AGENDA

- ❑ Auditor's Executive Summary
- ❑ Auditor's Responsibility
- ❑ District Bond Funds Financial Audit Results
- ❑ Letter to Management
- ❑ Performance Audit Objectives, Scope and Procedures Performed
- ❑ Performance Audit Conclusions
- ❑ Questions and Answers
- ❑ Appendix
  - ❑ Appendix A - Auditor's Required Communications (SAS 114)





# ***Auditor's Executive Summary***

Article XIII A, Section 1(b)(3)(C) & (D) stipulates the requirements for a Performance Audit and Independent Financial Audit to be conducted over the District's Proposition BB, Measure K, Measure R, Measure Y and Measure Q General Obligation Bonds (District Bond Funds) in accordance with *Government Auditing Standards\**.

## **Independent Financial Audit**

- S&S has issued unmodified (clean) opinions over the District Bond Funds financial statements.
- S&S identified no material weaknesses or significant deficiencies in internal control over financial reporting and no instances of noncompliance or other matters noted.
- S&S issued a management letter regarding the District's accrual reversal procedures related to the Restatement of Measure Y's beginning Fund Balance.





# ***Auditor's Executive Summary***

## **Performance Audit**

- S&S addressed three objectives: (1) Bond Expenditures and Record Keeping, (2) Procurement of Construction Contracts and Professional Services Agreements, and (3) Survey of Compensation of Managers (Measures Y & Q).
- S&S did not identify instances in which the District expended funds for any other purpose other than that approved by voters and only on the specific projects enumerated in the Resolution and included in the Board Approved Strategic Execution Plans (SEPs), and amendments.
- S&S identified instances of noncompliance with the District's policies and procedures pertaining to semi-annual certification forms of bond-funded work and payroll expenditure charges.
- S&S identified instances of noncompliance with the Measure Y & Q requirements pertaining to the Survey of Compensation of Managers.



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# ***Auditor's Responsibility***

***Under Generally Accepted Auditing Standards (GAAS), Auditors have the following responsibilities:***

- ❑ Design and implement audit procedures based on our understanding of LAUSD School Bond Construction Programs to gain reasonable, not absolute, assurance as to the absence of material misstatements in the District Bonds Fund financial statements.
- ❑ Consider internal control to the extent necessary to design an effective and efficient audit approach, not for the purpose of providing assurance on internal control.
- ❑ Perform tests of its compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.
- ❑ Opinions on the District Bond Funds financial statements based on our audit.



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# ***Auditor's Responsibility***

***Auditors are also responsible for communicating to the LAUSD BOC & BOE Significant Audit Matters (SAS 114), which include the following:***

- Qualitative aspects of the District's significant accounting practices (accounting policies, accounting estimates, and District Bonds Fund financial statement disclosures)
- Significant difficulties, if any, encountered during the audit.
- Uncorrected misstatements.
- Disagreements with management, if any.
- Other findings or issues, if any, arising from the audit that are, in our professional judgement, significant and relevant to the District's BOC & BOE regarding its oversight of the financial reporting process.

***Note: Refer to [Appendix A](#) for details covering the above matters.***





# ***District Bond Funds Financial Audit Results***

## ***1. Audit Results***

- ❑ S&S issued **Unmodified** opinions with respect to the District Bond Funds:
  - ❖ Proposition BB
  - ❖ Measure K
  - ❖ Measure R
  - ❖ Measure Y, and
  - ❖ Measure Q.
  
- ❑ Unmodified opinions mean S&S has concluded that the District Bond Funds financial statements are presented fairly, in all material respects, in accordance with generally accepted accounting principles.
  
- ❑ Unmodified opinions are located on Pages 1 through 3 of the Financial Audit Report.

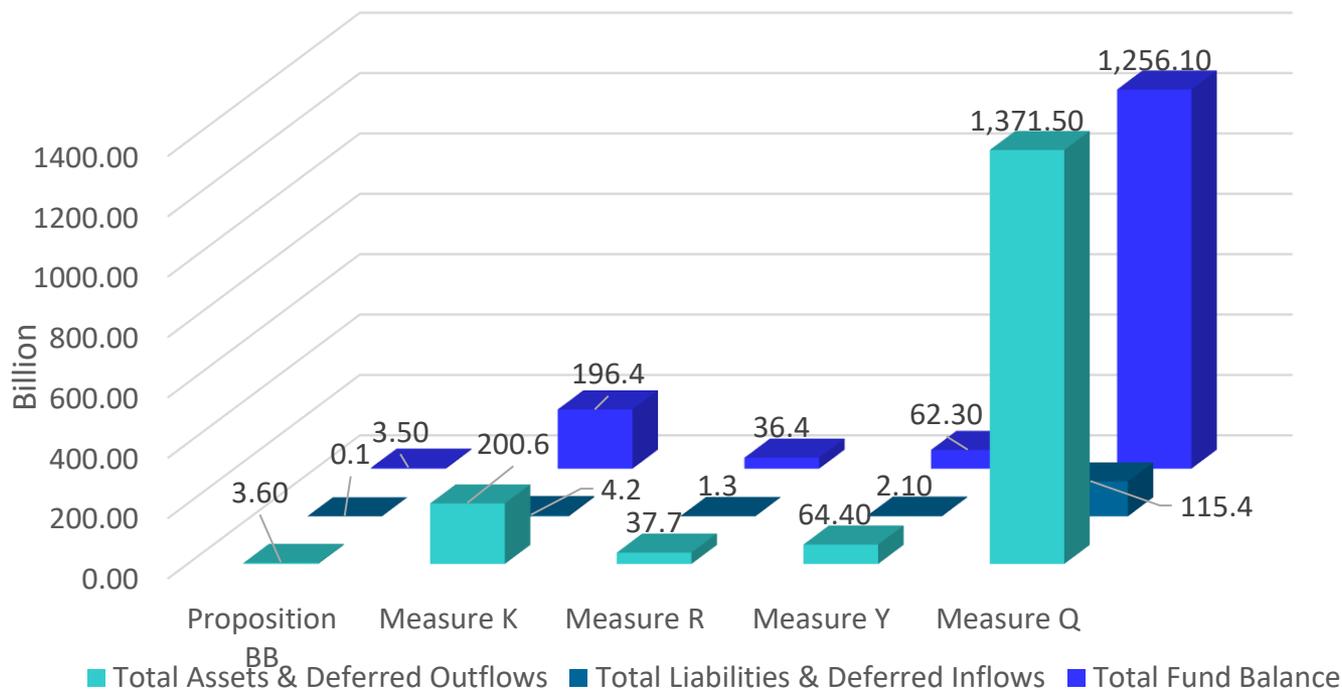




# District Bond Funds Financial Audit Results

## 2. Financial Highlights

Balance Sheet (in billions)

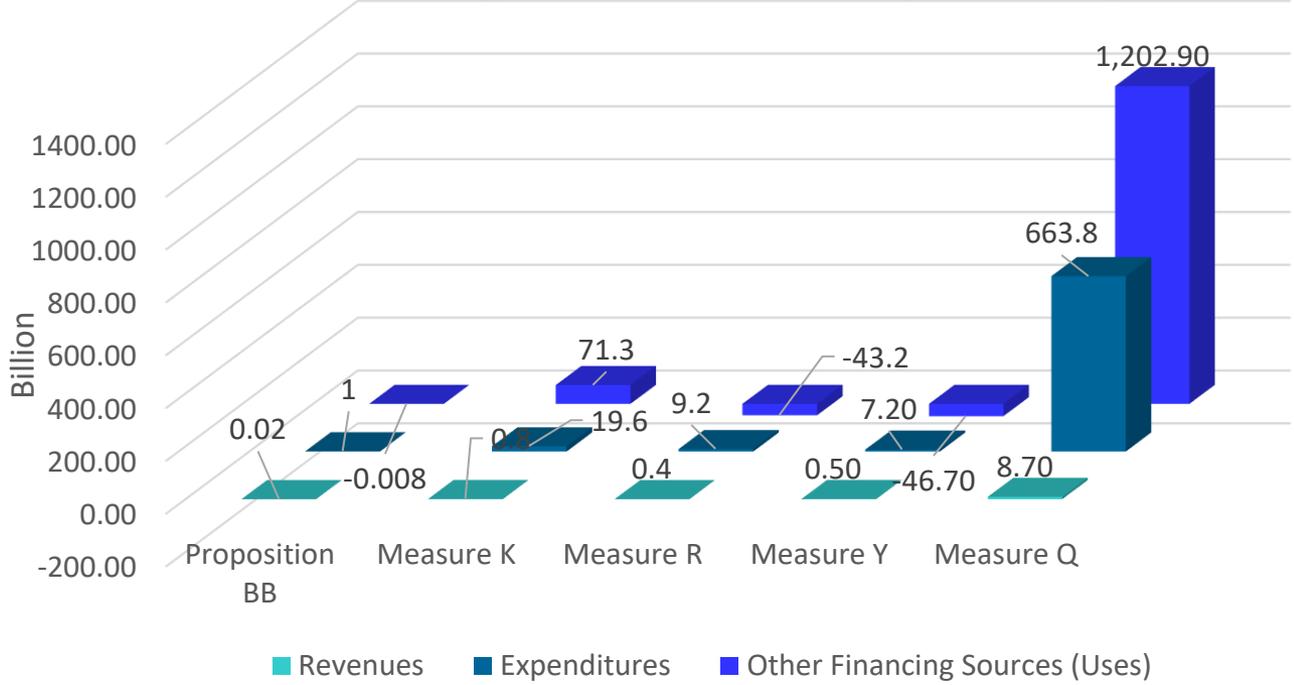


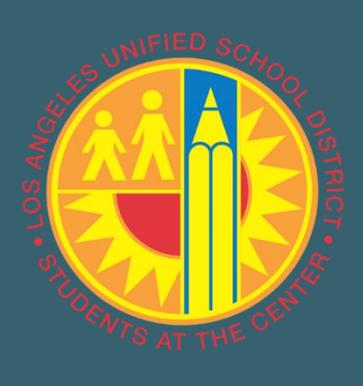


# District Bond Funds Financial Audit Results

## 2. Financial Highlights (continued)

Statement of Revenues, Expenditures,  
and Changes in Fund Balances(in billions)





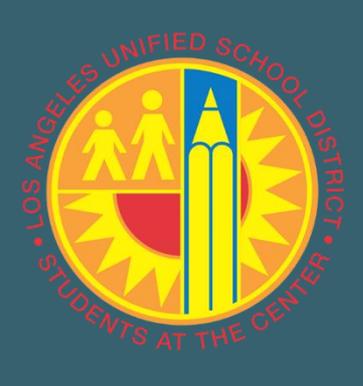
# District Bond Funds Financial Audit Results

## 3. Statement of Bond Expenditures

LOS ANGELES UNIFIED SCHOOL DISTRICT  
DISTRICT BOND FUNDS  
Statement of Bond Expenditures  
Year Ended June 30, 2021  
(in thousands)

Cost Category	Proposition BB	Measure K	Measure R	Measure Y	Measure Q	Total District Bond Funds
<b>Facilities Services Division Capital Programs</b>						
New Construction	\$ -	\$ 1,435	\$ 741	\$ (1,503)	\$ -	\$ 673
School Modernization	1,017	14,346	41,783	31,682	565,706	654,534
Information Technology Network Upgrade	-	-	(1)	-	-	(1)
Adult and Career Education	-	-	57	(4)	604	657
Early Childhood Education	-	98	449	1,031	8,054	9,632
Charter Schools	-	393	345	873	10,094	11,704
Indirects	-	3,430	7,625	16,522	69,418	96,996
<b>Total FSD Capital Programs</b>	<b>1,017</b>	<b>19,702</b>	<b>50,999</b>	<b>48,601</b>	<b>653,876</b>	<b>774,195</b>





# District Bond Funds Financial Audit Results

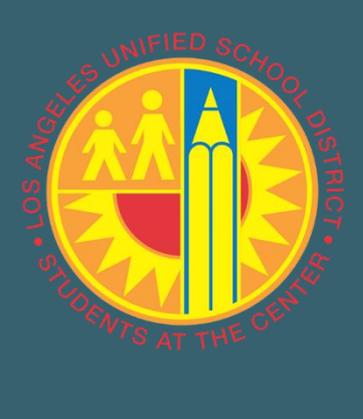
## 3. Statement of Bond Expenditures

LOS ANGELES UNIFIED SCHOOL DISTRICT  
DISTRICT BOND FUNDS

Statement of Bond Expenditures  
Year Ended June 30, 2021  
(in thousands)

Cost Category	Proposition BB	Measure K	Measure R	Measure Y	Measure Q	Total District Bond Funds
<b>Information Technology Division Capital Programs</b>						
Classroom Technology Modernization	-	-	22	-	-	22
School Network Modernization	-	717	3,773	2,377	4,206	11,073
Safety, Communications and Security Modernization	-	(32)	(215)	3,713	21,858	25,325
My Integrated Student Information System	-	-	-	-	2,154	2,154
Disaster Recovery & Business Continuity	-	-	-	-	2,471	2,471
Enterprise Software Systems	-	-	323	-	4,953	5,275
<b>Total ITD Capital Programs</b>	<b>-</b>	<b>685</b>	<b>3,903</b>	<b>6,090</b>	<b>35,642</b>	<b>46,320</b>





# District Bond Funds Financial Audit Results

## 3. Statement of Bond Expenditures

**LOS ANGELES UNIFIED SCHOOL DISTRICT**  
**DISTRICT BOND FUNDS**  
 Statement of Bond Expenditures  
 Year Ended June 30, 2021  
 (in thousands)

Cost Category	Proposition BB	Measure K	Measure R	Measure Y	Measure Q	Total District Bond Funds
<b>Other Costs</b>						
Cost of Issuance	-	-	-	-	815	815
Office of Bond Compliance	-	-	-	-	1,053	1,053
Office of Inspector General	-	-	-	-	4,638	4,638
Total Other Costs	-	-	-	-	6,506	6,506
<b>Other Financing Uses</b>						
Transportation (Buses): Transfers Out to General Fund	-	-	-	-	16,581	16,581
Total Other Financing Uses	-	-	-	-	16,581	16,581
<b>Total Expenditures</b>	<b>\$ 1,017</b>	<b>\$ 20,387</b>	<b>\$ 54,902</b>	<b>\$ 54,691</b>	<b>\$ 712,605</b>	<b>\$ 843,602</b>





# ***District Bond Funds Financial Audit Results***

## **4. *Government Auditing Standards Opinion***

- ❑ Internal Control Over Financial Reporting
  - No material weaknesses identified.
  - No significant deficiencies identified.
  
- ❑ Compliance and Other Matters
  - No instances of noncompliance or other matters noted





# ***Letter to Management***

## ***Areas Brought to Management's Attention***

- ❑ The management letter is to provide observations during the audit in areas where the internal control procedures can be strengthened.
- ❑ The comment was discussed with the individual departments who have agreed to our recommendations and provided management responses for improvements (*Pages 33-35*)





# ***Performance Audit Objectives, Scope and Procedures Performed***

## ***1. Bond Expenditures and Recordkeeping***

*Objective 1 applied to Measures K, R, Y & Q.*

### Objective

Determine that the District expended Measure funds for the year ended June 30, 2021, only for the purpose approved by the voters and only on the specific projects enumerated in the Resolution and included in the Board approved SEPs and amendments, in accordance with the requirements of Proposition 39, as specified by Article XIII A, Section 1(b)(3)(C) of the California Constitution.





# ***Performance Audit Objectives, Scope and Procedures Performed***

## ***1. Bond Expenditures and Recordkeeping*** *(continued)*

### Scope

Expenditures (Non-Payroll, Payroll & Transfers Out) incurred during the period of July 1, 2020, through June 30, 2021.

### Procedures Performed

- a. Reconciled Measure Expenditures to the District's AAFR.
- b. Tested a total of 533 Non-Payroll Expenditures for the following:
  - i. Compliance with Article XIII A, Section 1(b)(3)(C) of the California Constitution and Resolution.



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# ***Performance Audit Objectives, Scope and Procedures Performed***

## ***1. Bond Expenditures and Recordkeeping (continued)***

### Procedures Performed *(continued)*

- b. Tested a total of 533 Non-Payroll Expenditures for the following: *(continued)*
  - ii. Expenditures were not expended on school operating expenditures.
  - iii. District review and approval of Expenditures.
  - iv. Expenditures pertain to Projects listed in the cumulative and various SEPs and amendments.
  - v. Expenditures representing construction payments were properly reviewed and approved by the Facilities Services Division (FSD).





# ***Performance Audit Objectives, Scope and Procedures Performed***

## ***1. Bond Expenditures and Recordkeeping (continued)***

### Procedures Performed *(continued)*

- c. Tested a total of 60 Employee's Payroll Expenditures.
  - i. Compliance with Article XIII A, Section 1(b)(3)(C) of the California Constitution and Resolution.
  - ii. Interviewed employees to determine work conducted was in accordance with California Constitution.
  - iii. District maintained adequate time and effort reporting controls and procedures.
  - iv. Personnel charges are based on time associated with actual activities performed on the Measure (not budget based).



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# ***Performance Audit Objectives, Scope and Procedures Performed***

## ***1. Bond Expenditures and Recordkeeping*** *(continued)*

### Procedures Performed *(continued)*

- d. Tested a total of 40 Transfers Out.
  - i. Compliance with Article XIII A, Section 1(b)(3)(C) of the California Constitution and Resolution.
  - ii. Determined expenditures consistent with Board approved SEPs and amendments or Board Report authorizing use of funds.





# ***Performance Audit Objectives, Scope and Procedures Performed***

## ***2. Procurement of Construction Contracts & Professional Service Agreements***

### Objective

Determine that the District procured:

- Construction Contracts in accordance with the District's Operational Standards Policies & Procedures and Desk-Top Procedures for Facilities Contracts (Measures K, Y, & Q).
- Professional Service Agreements in accordance with the District's Desk-Top Procedures for Facilities Contracts. (Measures K, R, Y & Q).





# ***Performance Audit Objectives, Scope and Procedures Performed***

## ***2. Procurement of Construction Contracts*** *(continued)*

### Scope

Construction Contracts and Professional Service Agreements procured during the period of July 1, 2020, to June 30, 2021.

### Procedures Performed

Tested a total of 7 Construction Contracts and 15 Professional Service Agreements and performed procedures to verify the District complied with advertisement, contract award, contract execution, contract authorization, Board approval and Public Works requirements.



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# ***Performance Audit Objectives, Scope and Procedures Performed***

## ***3. Survey of Compensation of Managers***

*Objective 3 applied to Measures Y & Q.*

### Objective

Determine that the District was compliant with the Measure Y and Measure Q Resolution requirements regarding the Survey of Compensation of Managers





# ***Performance Audit Objectives, Scope and Procedures Performed***

## **3. *Survey of Compensation of Managers*** *(continued)*

### Scope

The Survey is to be conducted biennially in odd fiscal years.

### Procedures Performed

- i. Determine a Survey was conducted during Fiscal Year 2021.
- ii. Determined whether the Board declared a finding that the managers of the District's FSD are being compensated accordingly.





# Performance Audit Conclusions

## 1. Current Year Findings

### Objective 1 – Semi-Annual Certification Form of Bond-Funded Work (Measure Q)

- One employee's Certification was not submitted due to the employee separating from the District prior to the deadline.
- One employee's Certification was submitted untimely.
- One employee's Certification was signed but not dated by the supervisor. The Department e-mailed the Certification to the CFO's Bond Compliance Unit by the required deadline.

The District's Planned Corrective Actions are documented in the Performance Audit Report in the Schedule of Findings and Responses under **MQ-2021-001**.



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# ***Performance Audit Conclusions***

## **1. Current Year Findings** *(continued)*

### **❑ Objective 1 – Payroll Expenditure Charges (Measure Q)**

- Seven (7) employees' departments did not maintain supporting documentation verifying that payroll expenditures charged to the Measure were based on actual time or a system in place to properly establish relevant metrics necessary to distinguish bond-funded versus non-bond funded activities.



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# Performance Audit Conclusions

## 1. Current Year Findings *(continued)*

### Objective 1 – Payroll Expenditure Charges (Measure Q) *(continued)*

- One (1) employee submitted a Certification which certified their percentage of regular time spent on Bond-Eligible Projects/Activities as being 100%. The analysis performed by the department supporting the percentage of work performed over bond funded activities reflected 95% compared non-bond funded activities of 5%. There were no end of year adjustments to Measure Q to reflect the actual time spent on bond funded activities.

The District's Planned Corrective Actions are documented in the Performance Audit Report in the Schedule of Findings and Responses under **MQ-2021-002**.





# Performance Audit Conclusions

## 1. Current Year Findings *(continued)*

### Objective 3 – Survey of Compensation of Managers (Measures Y & Q)

- The District's Personnel Commission (PC) did complete the Survey as required by the Measure Y & Q Resolutions and met the objective of the bond measure.
- The Interim Superintendent of Schools prepared a Board Informative, addressed and e-mailed to the Board members, making a finding that the 2021 compensation levels for FSD managers are competitive in the marketplace for recruitment and retention purposes.



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# Performance Audit Conclusions

## 1. Current Year Findings *(continued)*

### Objective 3 – Survey of Compensation of Managers (Measures Y & Q) *(continued)*

- The District followed the Survey requirement as stipulated in the Measure RR Resolution which allows for either the Board or Superintendent of Schools to make the finding based on the results of the Survey.
- Measure Y and Q Resolutions do not contain language stating the Superintendent of Schools as an option but requires the Board to make the finding.
- As the Board did not make a finding that the managers of the District's Facilities Services Division are being compensated accordingly, the District is not compliant with the survey requirements of Measure Y & Q.





# Performance Audit Conclusions

## 1. Current Year Findings *(continued)*

### Objective 3 – Survey of Compensation of Managers (Measures Y & Q) *(continued)*

The District's Views on the finding stipulates that the survey was conducted and presented to the Superintendent of schools, who made the finding and shared it with the BOE. There were no issues raised with the Superintendent's finding. The District did not have a separate process for Measures Y & Q and believe that it has complied with the intent of the Measure Y & Q Resolutions. This is documented in the Performance Audit Report in the Schedule of Findings and Responses under **MQ-2021-003**.



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# Performance Audit Conclusions

## 2. Prior Year Findings (2020)

### Objective 1 – Semi-Annual Certification Form of Bond-Funded Work & Payroll Expenditure Charges

- Measure Q – Three (3) forms covering three (3) employees were signed and dated by the employee and supervisor subsequent to the stipulated due date per BUL-6521.1.
- Measure Q – Nine (9) employees' departments did not maintain supporting documentation verifying that payroll expenditures charged to the Measure were based on actual time.

**Current Status: Implemented.**





# Performance Audit Conclusions

## 2. Prior Year Findings (2019)

### Objective 1 – Semi-Annual Certification Form of Bond-Funded Work & Payroll Expenditure Charges

- Measure Q – Four (4) forms covering two (2) employees were signed and dated by the employee and supervisor subsequent to the stipulated due date per BUL-6521.1, and subsequent to our request.
- Measures R, Y & Q – Twelve (12) employees' departments did not maintain supporting documentation verifying that payroll expenditures charged to the Measure were based on actual time. Additionally, two (2) employees' payroll charges were not consistent with the Measure related activities tracked on a project basis.

**Current Status: Implemented.**



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# *Questions & Answers*



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# Thank You



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# *Appendix A*

## Auditor's Required Communications (SAS 114)



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# ***Auditor's Required Communications (SAS 114)***

## ***1. Significant Accounting Policies***

- The District's significant accounting policies are described in Note 1 to the District Bond Funds financial statements and are in accordance with generally accepted accounting principles and consistent with industry practices and standards.
- The application of existing policies was not changed during the year.
- All significant transactions have been recognized in the District Bond Funds financial statements in the proper period.



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# ***Auditor's Required Communications (SAS 114)***

## ***2. Management Judgments and Accounting Estimates***

- ❑ Accounting estimates are an integral part of the District Bond Funds financial statements prepared by management and are based upon management's current judgments. Certain accounting estimates are particularly sensitive because of their significance to the District Bonds Fund financial statements and because of the possibility that future events affecting them may differ from management's current judgments.
- ❑ The most sensitive estimates affecting the District Bonds Funds financial statements were accruals for liabilities of bond expenditures incurred and not paid as of year end.



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# ***Auditor's Required Communications (SAS 114)***

## ***3. Corrected Misstatements***

- None for Measure K, R & Q. One proposed audit adjustment for Measure Y was booked.

## ***4. Uncorrected Misstatements***

- The effects of the uncorrected misstatement of the statement of bond expenditures have been determined to be immaterial, both individually and in the aggregate, to the District Bond Funds financial statements taken as a whole.

## ***5. No Disagreements or Difficulties with Management***

- There were no disagreements with management on financial accounting and reporting matters that, if not satisfactorily resolved, would have caused a modification of our report on LAUSD's statements of bond expenditures, nor were there significant difficulties in dealing with management in performing our audit.



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# ***Auditor's Required Communications (SAS 114)***

## **6. *No Consultations with Other Accountants***

- To the best of our knowledge, management has not consulted with or obtained opinions, written or oral, from other independent accountants during the past year that were subject to the requirements of AU 625, Reports on the Application of Accounting Principles.

## **7. *Management Representations***

- We have requested certain representations from management that are included in management representation letter dated March 17, 2022.



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# **AGENDA ITEM**

**#7**

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LOS ANGELES UNIFIED SCHOOL DISTRICT

SCHOOL CONSTRUCTION BOND CITIZENS' OVERSIGHT COMMITTEE

**Rachel Greene, Chair**

Tenth District PTSA

**Chris Hannan, Vice-Chair**

L.A. Co. Federation of Labor AFL-CIO

**Margaret Fuentes, Secretary**

LAUSD Student Parent

**Araceli Sandoval-Gonzalez, Executive Committee**

Early Education Coalition

**Tracy Bartley**

31<sup>st</sup> District PTSA

**Laura Baz**

LAUSD Student Parent

**Neelura Bell**

CA Charter School Association

**Jeffrey Fischbach**

CA Tax Reform Assn.

**D. Michael Hamner**

American Institute of Architects

**Hye-pin Im**

L.A. City Controller's Office

**Susan Linschoten**

L.A. Co. Auditor-Controller's Office

**Jennifer Pope McDowell**

L.A. City Mayor's Office

**Dolores Sobalvarro**

AARP

**Roger Uy**

Assoc. General Contractors of CA

**Celia Ayala (Alternate)**

Early Education Coalition

**Chad Boggio (Alternate)**

L.A. Co. Federation of Labor AFL-CIO

**Dr. Clarence Monteclaro (Alternate)**

Tenth District PTSA

**Samantha Rowles (Alternate)**

LAUSD Student Parent

**Connie Yee (Alternate)**

L.A. Co. Auditor-Controller's Office

**Vacant**

L.A. Area Chamber of Commerce

**Timothy Popejoy**

Bond Oversight Administrator

**Perla Zitle**

Bond Oversight Coordinator

**Joseph P. Buchman – Legal Counsel**

Burke, Williams & Sorensen, LLP

**Lori Raineri and Keith Weaver – Oversight Consultants**

Government Financial Strategies

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**RESOLUTION 2022-15**

**BOARD REPORT NO. 254-21/22**

**RECOMMENDING BOARD APPROVAL TO DEFINE AND APPROVE 15 BOARD MEMBER PRIORITY AND LOCAL DISTRICT PRIORITY PROJECTS AND AMEND THE FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN TO INCORPORATE THEREIN**

WHEREAS, District staff proposes that the Board of Education define and approve 15 Board Member Priority and Local District Priority projects (as listed on Attachment A of Board Report No. 254-21/22), and amend the Facilities Services Division (Facilities) Strategic Execution Plan (SEP) to incorporate therein, and authorize the Chief Procurement Officer and/or the Chief Facilities Executive and/or their designee(s), to make any purchases associated with these projects. The total combined budget for these projects is \$773,539; and

WHEREAS, Projects are developed at the discretion of the Board Districts and/or Local Districts based upon an identified need with support from Facilities Services Division staff and input from school administrators; and

WHEREAS, Staff have determined that the proposed projects are consistent with the District's commitment to address unmet school facilities needs and provide students with a safe and healthy learning environment; and

WHEREAS, Funding for the 15 projects will come from Board Member Priority Funds and Local District Priority Funds; and

**RESOLUTION 2022-15**

**RECOMMENDING BOARD APPROVAL TO DEFINE AND APPROVE 15 BOARD MEMBER PRIORITY AND LOCAL DISTRICT PRIORITY PROJECTS AND AMEND THE FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN TO INCORPORATE THEREIN**

WHEREAS, District staff has concluded that this proposed Facilities SEP amendment will facilitate Los Angeles Unified’s ability to successfully complete the Facilities SEP.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The School Construction Bond Citizens' Oversight Committee recommends that the Board of Education define and approve 15 Board Member Priority and Local District Priority projects, with a combined budget of \$773,539, and amend the Facilities SEP to incorporate therein, as described in Board Report No. 254-21/22, a copy of which is attached hereto in the form it was presented to the BOC and is incorporated herein by reference.
2. This resolution shall be transmitted to the Los Angeles Unified School District Board of Education and posted on the Oversight Committee’s website.
3. The District is directed to track the above recommendation and to report on the adoption, rejection, or pending status of the recommendations as provided in section 6.2 of the Charter and Memorandum of Understanding between the Oversight Committee and the District.

ADOPTED on March 24, 2022, by the following vote:

AYES:

ABSTENTIONS:

NAYS:

ABSENCES:

---

Rachel Greene  
Chair

---

Chris Hannan  
Vice-Chair



## Board of Education Report

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**File #:** Rep-254-21/22, **Version:** 1

---

### **Define and Approve 15 Board Member Priority and Local District Priority Projects and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein**

**April 5, 2022**

#### **Facilities Services Division**

#### **Action Proposed:**

Define and approve 15 Board Member Priority (BMP) and Local District Priority (LDP) projects, as listed on Attachment A, and amend the Facilities Services Division (Facilities) Strategic Execution Plan (SEP) to incorporate therein. The total budget for these projects is \$773,539.

Authorize the Chief Procurement Officer and/or the Chief Facilities Executive and/or their designee(s) to execute all instruments necessary, as legally permissible, to implement the proposed projects, including budget modifications and the purchase of equipment and materials.

#### **Background:**

Projects are developed at the discretion of the Board Districts and/or Local Districts based upon an identified need. These projects are developed with support from Facilities Services Division staff and input from school administrators.

Project scopes, schedules, and budgets may vary depending on site conditions and needs. All projects must be capital in nature and adhere to bond language and laws.

#### **Expected Outcomes:**

Execution of these projects will help improve the learning environment for students, teachers, and staff.

#### **Board Options and Consequences:**

Adoption of the proposed action will allow staff to execute the projects listed on Attachment A. Failure to approve this proposed action will delay the projects and ultimately the anticipated benefit to the school and its students.

#### **Policy Implications:**

The requested actions are consistent with the Board-Prioritized Facilities Programs for BMP and LDP projects and the District's commitment to address unmet school facilities needs and provide students with a safe and healthy learning environment.

#### **Budget Impact:**

The total combined budget for the 15 projects is \$773,539. Four projects are funded by Bond Program funds earmarked specifically for LDP projects. Eleven projects are funded by Bond Program funds earmarked specifically for BMP projects.

Each project budget was prepared based on the current information known and assumptions about the project scope, site conditions, and market conditions. Individual project budgets will be reviewed throughout the planning, design, and construction phases as new information becomes known or unforeseen conditions arise and will be adjusted accordingly to enable the successful completion of each project.

**Student Impact:**

The projects proposed in this Board Report will upgrade, modernize, and/or improve school facilities to enhance the safety and educational quality of our students' learning environment.

**Issues and Analysis:**

This report includes a number of time-sensitive, small to medium-sized projects that have been deemed critical by Board Members and/or Local Districts and school administrators.

**Bond Oversight Committee Recommendations:**

This item was considered by the School Construction Bond Citizen's Oversight Committee (BOC) at its meeting on March 24, 2022. Staff has concluded that this proposed Facilities SEP amendment is in alignment with BOC recommendations and will facilitate Los Angeles Unified's ability to successfully implement the Facilities SEP.

**Attachments:**

Attachment A: Board Member Priority and Local District Priority Projects

Attachment B: BOC Resolution

**Informatives:**

None.

**Submitted:**

3/18/22

## ATTACHMENT A

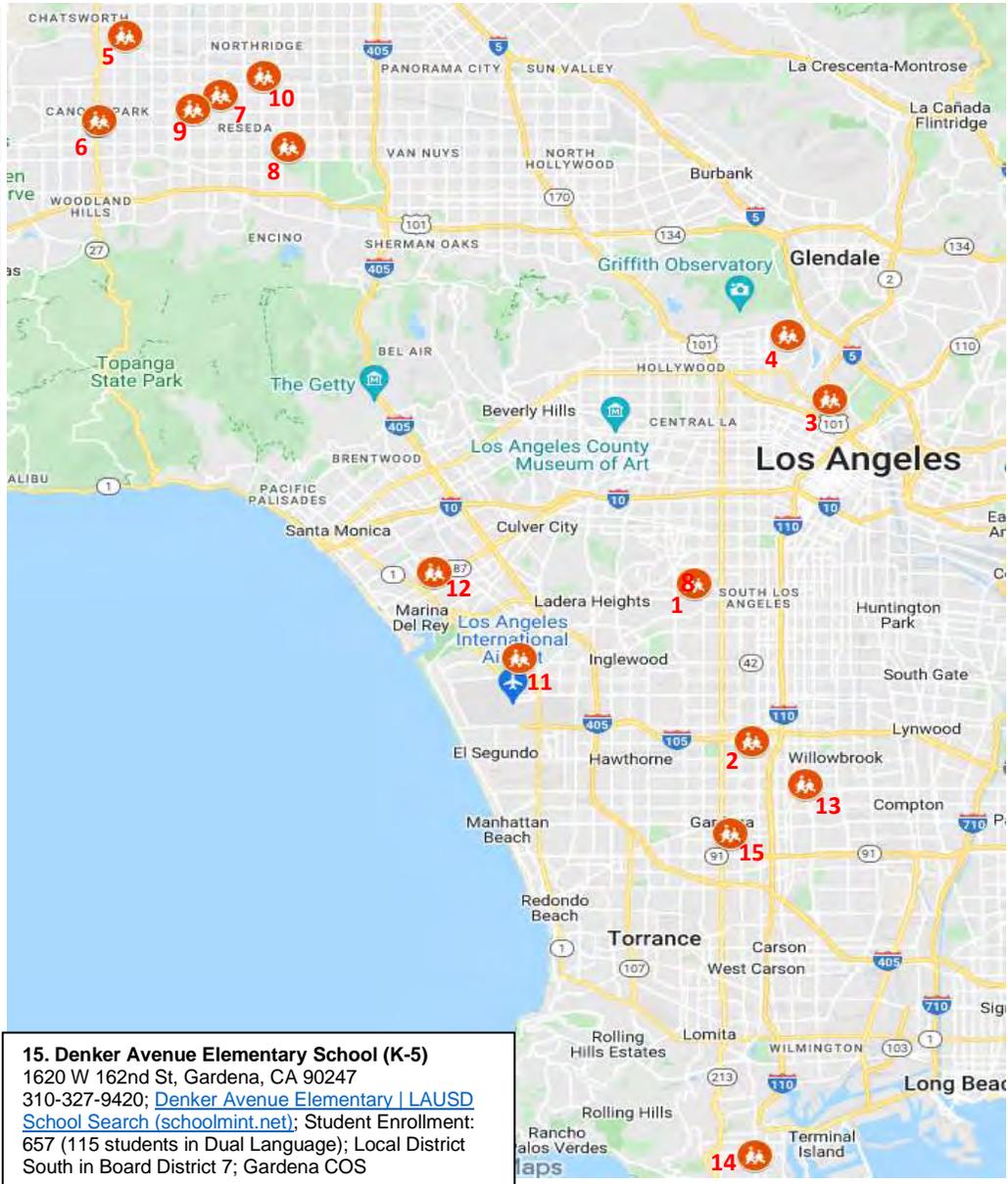
### BOARD MEMBER PRIORITY AND LOCAL DISTRICT PRIORITY PROJECTS

Item	BD	LD	School	Project Description	Managed Program	Project Budget	Anticipated Construction Start	Anticipated Construction Completion
1	1	W	Angeles Mesa ES	Install chain link privacy fence and provide lunch tables	BMP	\$ 206,288	Q2-2022	Q3-2022
2	1	W	West Athens ES	Provide lunch tables	BMP	\$ 34,281	Q2-2022	Q3-2022
3	2	C	Logan Academy of Global Ecology	Install motorized gates at parking structure	LDP	\$ 97,210	Q2-2022	Q3-2022
4	2	C	Marshall HS	Provide classroom furniture	LDP	\$ 78,095	Q2-2022	Q3-2022
5	3	NW	Aggeler Opportunity HS	Install new secure entry system	BMP	\$ 36,933	Q2-2022	Q3-2022
6	3	NW	Canoga Park EEC	Provide classroom furniture	BMP	\$ 20,000	Q2-2022	Q3-2022
7	3	NW	Cleveland EEC	Provide classroom furniture	BMP	\$ 8,171	Q2-2022	Q3-2022
8	3	NW	Lemay EEC	Provide classroom furniture	BMP	\$ 19,260	Q2-2022	Q3-2022
9	3	NW	Melvin ES	Convert classroom into STEAM lab	BMP <sup>1</sup>	\$ 62,762	Q2-2022	Q4-2022
10	3	NW	Northridge EEC	Provide outdoor furniture	BMP	\$ 17,706	Q2-2022	Q3-2022
11	4	W	Kentwood ES	Install chain link pedestrian gate	LDP	\$ 44,200	Q2-2022	Q3-2022
12	4	W	Twain MS	Install scoreboards in gym	LDP	\$ 60,268	Q3-2022	Q1-2023
13	7	S	Avalon Gardens ES	Provide exterior tables with umbrellas	BMP	\$ 32,511	Q2-2022	Q3-2022
14	7	S	Cabrillo ES	Install new chain link privacy fence	BMP	\$ 32,703	Q3-2022	Q4-2022
15	7	S	Denker ES	Install new chain link privacy fence	BMP	\$ 23,151	Q3-2022	Q4-2022
<b>TOTAL</b>						<b>\$ 773,539</b>		

<sup>1</sup>(Melvin ES) Although this is a Board District 3 (BD3) BMP project, Local District Northwest (LDNW) will contribute \$31,000 towards this budget. The amount will be transferred from LDNW's spending target to the BD3 spending target.

## MAP OF BOARD MEMBER PRIORITY AND LOCAL DISTRICT PRIORITY PROJECTS

(Prepared by BOC Staff)



**1. Angeles Mesa Elementary School (K-5)**  
2611 W 52nd St, Los Angeles, CA 90043  
323-294-5103; [Angeles Mesa Elementary | LAUSD School Search \(schoolmint.net\)](#); Student Enrollment: 261 (102 students in Magnet); Local District West in Board District 1; LA-Mid City COS

**2. West Athens Elementary School (K-5)**  
1110 W 119th St, Los Angeles, CA 90044  
323-756-9114; [West Athens Elementary | LAUSD School Search \(schoolmint.net\)](#); Student Enrollment: 520; Local District West in Board District 1; HEET (W) COS

**3. Logan Academy of Global Ecology (K-8)**  
1711 W Montana St, Los Angeles, CA 90026  
213-413-6353; [Humphreys Avenue Elementary | LAUSD School Search \(schoolmint.net\)](#); Student Enrollment: 390 (132 in students in Dual Language); Local District Central in Board District 2; Downtown COS

**4. John Marshall High School (9-12)**  
3939 Tracy St, Los Angeles, CA 90027  
323-671-1400; [John Marshall Senior High | LAUSD School Search \(schoolmint.net\)](#); Student Enrollment: 2,026 (382 in Magnet); Local District Central in Board District 2; Glassell Park/Los Feliz COS

**5. Aggeler Opportunity High School (7-12)**  
21050 Plummer St, Chatsworth, CA 91311  
818-341-1232; [William Tell Aggeler Opportunity High School | LAUSD School Search \(schoolmint.net\)](#); Student Enrollment: 66; Local District Northwest in Board District 3; Canoga Park/Chatsworth COS

**6. Canoga Park Early Education Center (Preschool)**  
7355 Vassar Ave, Canoga Park, CA 91303  
818-348-2814; [Canoga Park Early Education Center | LAUSD School Search \(schoolmint.net\)](#); Student Enrollment: 72; Local District Northwest in Board District 3; Canoga Park/Chatsworth COS

**7. Cleveland Early Education Center (Preschool)**  
19031 W Strathern St, Reseda, CA 91335  
818-885-3677; [Cleveland Early Education Center | LAUSD School Search \(schoolmint.net\)](#); Student Enrollment: 79; Local District Northwest in Board District 3; Cleveland COS

**15. Denker Avenue Elementary School (K-5)**  
1620 W 162nd St, Gardena, CA 90247  
310-327-9420; [Denker Avenue Elementary | LAUSD School Search \(schoolmint.net\)](#); Student Enrollment: 657 (115 students in Dual Language); Local District South in Board District 7; Gardena COS

**8. Lemay Street Early Education Center (Preschool)**  
17553 Lemay St, Lake Balboa, CA 91406  
818-345-0731; [Lemay Street Early Education Center | LAUSD School Search \(schoolmint.net\)](#); Student Enrollment: 50; Local District Northwest in Board District 3; Reseda COS

**9. Melvin Avenue Elementary School (K-5)**  
7700 Melvin Ave, Reseda, CA 91335  
818-886-7171; [Melvin Avenue Elementary | LAUSD School Search \(schoolmint.net\)](#); Student Enrollment: 354; (118 students in Magnet); Local District Northwest in Board District 3; Cleveland COS

**10. Northridge Early Education Center (Preschool)**  
18050 Chase St, Northridge, CA 91325  
818-678-5190; [Northridge Early Education Center | LAUSD School Search \(schoolmint.net\)](#); Student Enrollment: 70; Local District Northwest in Board District 3; Cleveland COS

**11. Kentwood Elementary School (K-5)**  
8401 Emerson Ave, Los Angeles, CA 90045  
310-670-8977; [Kentwood Elementary | LAUSD School Search \(schoolmint.net\)](#); Student Enrollment: 284; Local District West in Board District 4; Westchester COS

**12. Mark Twain Middle School (6-8)**  
2224 Walgrove Ave, Los Angeles, CA 90066  
310-305-3100; [Mark Twain Middle School | LAUSD School Search \(schoolmint.net\)](#); Student Enrollment: 855 (156 students in Magnet); Local District West in Board District 4; Venice COS

**13. Avalon Gardens Elementary School (K-6)**  
13940 S San Pedro St, Los Angeles, CA 90061  
310-532-8540; [Avalon Gardens Elementary | LAUSD School Search \(schoolmint.net\)](#); Student Enrollment: 153; Local District South in Board District 7; Gardena COS

**14. Cabrillo Avenue Elementary School (K-5)**  
732 S Cabrillo Ave, San Pedro, CA 90731  
310-832-6446; [Cabrillo Avenue Elementary | LAUSD School Search \(schoolmint.net\)](#); Student Enrollment: 333 (95 students in Magnet); Local District South in Board District 7; San Pedro COS

**Note:** Data per LAUSD Open Portal, Student Enrollment as of 2021-2022. Enrollment: Number does not include Independent Charter Schools. This indicator represents the number of students enrolled in transitional kindergarten through twelfth grade on Norm Day. Norm Day is generally the fifth Friday of the school year and has been designated by the District as the official count day for the allocation of various school resources. These counts include pre-kindergarten special education students enrolled in LA Unified elementary schools.

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# **AGENDA ITEM**

# **#8**

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LOS ANGELES UNIFIED SCHOOL DISTRICT

SCHOOL CONSTRUCTION BOND CITIZENS' OVERSIGHT COMMITTEE

**Rachel Greene, Chair**

Tenth District PTSA

**Chris Hannan, Vice-Chair**

L.A. Co. Federation of Labor AFL-CIO

**Margaret Fuentes, Secretary**

LAUSD Student Parent

**Araceli Sandoval-Gonzalez, Executive Committee**

Early Education Coalition

**Tracy Bartley**

31<sup>st</sup> District PTSA

**Laura Baz**

LAUSD Student Parent

**Neelura Bell**

CA Charter School Association

**Jeffrey Fischbach**

CA Tax Reform Assn.

**D. Michael Hamner**

American Institute of Architects

**Hye-pin Im**

L.A. City Controller's Office

**Susan Linschoten**

L.A. Co. Auditor-Controller's Office

**Jennifer Pope McDowell**

L.A. City Mayor's Office

**Dolores Sobalvarro**

AARP

**Roger Uy**

Assoc. General Contractors of CA

**Celia Ayala (Alternate)**

Early Education Coalition

**Chad Boggio (Alternate)**

L.A. Co. Federation of Labor AFL-CIO

**Dr. Clarence Monteclaro (Alternate)**

Tenth District PTSA

**Samantha Rowles (Alternate)**

LAUSD Student Parent

**Connie Yee (Alternate)**

L.A. Co. Auditor-Controller's Office

**Vacant**

L.A. Area Chamber of Commerce

**Timothy Popejoy**

Bond Oversight Administrator

**Perla Zitle**

Bond Oversight Coordinator

**Joseph P. Buchman – Legal Counsel**

Burke, Williams & Sorensen, LLP

**Lori Raineri and Keith Weaver – Oversight Consultants**

Government Financial Strategies

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**RESOLUTION 2022-16**

**BOARD REPORT NO. 255-21/22**

**RECOMMENDING BOARD APPROVAL TO DEFINE AND APPROVE 16 PROJECTS TO PROVIDE CRITICAL REPLACEMENTS AND UPGRADES OF SCHOOL BUILDING/SITE SYSTEMS AND COMPONENTS AND AMEND THE FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN TO INCORPORATE THEREIN**

WHEREAS, District Staff proposes that the Board of Education define and approve 16 projects that address critical replacement and upgrade needs at schools with a budget of \$3,729,938 (the "Projects") as described in Board Report 255-21/22 attached hereto, and amend the Facilities Services Division (Facilities) Strategic Execution Plan (SEP) to incorporate therein, and authorize the Chief Procurement Officer and/or the Chief Facilities Executive, and/or their designee(s), to execute all instruments necessary to implement the Projects; and

WHEREAS, Projects developed under the School Upgrade Program category of need, Critical Replacements and Upgrades of School Building/Site Systems and Components, will replace failing building systems that create safety concerns and are disruptive to school operations; and

WHEREAS, The Projects are consistent with the Los Angeles Unified School District (Los Angeles Unified or District)'s long-term goal to address unmet school facilities needs and significantly improve the conditions of aging and deteriorating school facilities as described in Los Angeles Unified local bond measures; and

WHEREAS, District Staff has determined that the Projects are necessary to improve student health, safety and educational quality; and

**RESOLUTION 2022-16**

**RECOMMENDING BOARD APPROVAL TO DEFINE AND APPROVE 16 PROJECTS TO PROVIDE CRITICAL REPLACEMENTS AND UPGRADES OF SCHOOL BUILDING/SITE SYSTEMS AND COMPONENTS AND AMEND THE FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN TO INCORPORATE THEREIN**

WHEREAS, the Board of Education’s approval of the Projects will authorize District Staff to proceed with the expenditure of bond funds to undertake the Projects in accordance with the provisions set forth in Los Angeles Unified local bond measures K, R, Y, Q, and RR; and

WHEREAS, District Staff has concluded that this proposed Facilities SEP amendment will facilitate Los Angeles Unified’s ability to successfully complete the Facilities SEP.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The School Construction Citizens’ Bond Oversight Committee recommends that the Board of Education define and approve 16 projects that address critical replacement and upgrade needs at schools, with a combined budget of \$3,729,938, and amend the Facilities SEP to incorporate therein, as described in Board Report 255-21/22, a copy of which is attached hereto in the form it was presented to the BOC and is incorporated herein by reference.
2. This resolution shall be transmitted to the Los Angeles Unified School District Board of Education and posted on the Oversight Committee’s website.
3. The District is directed to track the above recommendation and to report on the adoption, rejection, or pending status of the recommendations as provided in section 6.2 of the Charter and Memorandum of Understanding between the Oversight Committee and the District.

ADOPTED on March 24, 2022, by the following vote:

AYES:

ABSTENTIONS:

NAYS:

ABSENCES:

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Rachel Greene  
Chair

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Chris Hannan  
Vice-Chair



## Board of Education Report

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File #: Rep-255-21/22, Version: 1

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Define and Approve 16 Projects to Provide Critical Replacements and Upgrades of School Building/Site Systems and Components and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein

April 5, 2022

Facilities Services Division

### Action Proposed:

Define and approve 16 projects to provide critical replacements and upgrades of school building/site systems and components, as listed on Attachments A and B, and amend the Facilities Services Division (Facilities) Strategic Execution Plan (SEP) to incorporate therein. The total combined budget for the 16 projects is \$3,729,938.

Authorize the Chief Procurement Officer and/or the Chief Facilities Executive and/or their designee(s) to execute all instruments necessary, as legally permissible, to implement the proposed projects, including budget modifications and the purchase of equipment and materials.

### Background:

Priorities for the expenditure of capital funding are evaluated to ensure the District's most pressing priorities are being addressed. More than 70 percent of Los Angeles Unified School District (Los Angeles Unified or District) school buildings were built more than 50 years ago, and more than \$50 billion of unfunded school facilities needs have been identified Districtwide, and these needs grow every year. As the District's capital needs far exceed available funding, the most pressing unfunded critical needs will continue to be addressed based on an evaluation of known facilities conditions and needs at schools. Projects developed under this category of need, *Critical Replacements and Upgrades of School Building/Site Systems and Components*, will replace failing building systems that create safety concerns and are disruptive to school operations. Systems in the worst condition, especially those that pose a safety hazard and/or will negatively impact school operations and other building systems if not addressed, will be addressed first.

The project proposals contained in this Board Report align with these priorities. Attachment A includes two projects to replace failing building systems that create safety concerns and are disruptive to school operations. Attachment B includes 14 projects to provide new secure entry systems.

### Expected Outcomes:

Staff anticipates that the Board of Education will define and approve 16 projects that address critical replacement and upgrade needs, and amend the Facilities SEP to incorporate therein. Approval will authorize staff to proceed with the implementation of the proposed projects to improve student health, safety and educational quality.

### Board Options and Consequences:

Adoption of the proposed action will authorize staff to proceed with the expenditure of Bond Program funds to undertake the project proposals in accordance with the provisions set forth in Los Angeles Unified local bond

measures K, R, Y, Q, and RR. If the proposed action is not approved, Bond Program funds will not be expended, and critical replacement and upgrade needs will remain unaddressed.

**Policy Implications:**

The proposal is consistent with the Los Angeles Unified's long-term goal to address unmet school facilities needs and significantly improve the conditions of aging and deteriorating school facilities as described in Los Angeles Unified local bond measures. Moreover, the proposed secure entrance projects support the *Protecting Our Students and School Sites* Board Resolution (Res-032-17/18).

**Budget Impact:**

The total combined budget for the 16 projects is \$3,729,938. The projects will be funded with Bond Program funds earmarked specifically for critical replacements and upgrades of school building/site systems and components.

Each project budget was prepared based on the current information known and assumptions about the project scope, site conditions, and market conditions. Individual project budgets will be reviewed throughout the planning, design, and construction phases as new information becomes known or unforeseen conditions arise and will be adjusted accordingly to enable the successful completion of each project.

**Student Impact:**

Approval of the proposed projects enables the District to continue our ongoing efforts to undertake facilities improvements that help ensure students are provided with safe school environments that promote teaching and learning.

**Issues and Analysis:**

It may be necessary to undertake feasibility studies, site analysis, scoping, and/or due diligence activities on the proposed projects prior to initiating design. As necessary, the Office of Environmental Health and Safety (OEHS) will evaluate the proposed projects in accordance with the California Environmental Quality Act (CEQA) to ensure compliance. If through the planning and design process it is determined that the proposed project scope(s) will not sufficiently address the critical needs identified, the project scope, schedule and budget will be revised accordingly.

**Bond Oversight Committee Recommendations:**

This item was considered by the School Construction Bond Citizen's Oversight Committee (BOC) at its meeting on March 24, 2022. Staff has concluded that this proposed Facilities SEP amendment is in alignment with BOC recommendations and will facilitate Los Angeles Unified's ability to successfully implement the Facilities SEP.

**Attachments:**

Attachment A: Projects to Replace Failing Building Systems that Create Safety Concerns and are Disruptive to School Operations

Attachment B: Projects to Provide New Secure Entry Systems

Attachment C: BOC Resolution

Informatives:  
None.

Submitted:  
3/18/22



**LOS ANGELES UNIFIED SCHOOL DISTRICT**  
**Board of Education Report**  
**Attachment A**

***Projects to Replace Failing Building Systems that Create Safety Concerns and are Disruptive to School Operations***

- 1. Osceola Street Elementary School – Project to Provide New Underground Plumbing**
  - *Local District Northeast, Board District 6 – Gonez*
  - *Project Background and Scope* – This project is to provide new underground water and sewer pipes serving the entire campus and replacement of gas and irrigation lines.
  - *Project Budget* -- \$1,588,148
  - *Project Schedule* – Construction is anticipated to begin in Q4 2023 and conclude in Q4 2024.
  
- 2. Pio Pico Middle School – Project to Provide New Roofing**
  - *Local District West, Board District 1 – McKenna*
  - *Project Background and Scope* – This project is to provide approximately 68,495 square feet of new roofing at 12 buildings, including the installation of new gutters and downspouts and painting of affected areas.
  - *Project Budget* -- \$1,624,218
  - *Project Schedule* – Construction is anticipated to begin in Q2 2023 and conclude in Q3 2023.



**LOS ANGELES UNIFIED SCHOOL DISTRICT  
Board of Education Report**

**Attachment B  
Projects to Provide New Secure Entry Systems**

#	BD	LD	Cost Center	School	Project Budget	Anticipated Construction Start	Anticipated Construction Completion
1	7	South	1247301	Bonita ES	\$34,621	Q2 2022	Q3 2022
2	6	Northwest	1301401	Chase ES	\$31,452	Q2 2022	Q3 2022
3	1	West	1308201	Cimarron ES	\$32,535	Q2 2022	Q3 2022
4	1	West	1317801	Coliseum ES	\$37,084	Q2 2022	Q3 2022
5	1	Central	1813201	Foshay Learning Center	\$35,220	Q2 2022	Q3 2022
6	4	West	1424701	Grand View ES	\$41,608	Q2 2022	Q3 2022
7	5	Central	1270101	Kim ES	\$42,759	Q2 2022	Q3 2022
8	4	West	1501401	Loyola Village Fine & Performing Arts Magnet ES	\$40,315	Q2 2022	Q3 2022
9	4	West	1195201	McBride Special Education Center	\$39,977	Q2 2022	Q3 2022
10	3	Northwest	1523301	Melvin ES	\$37,313	Q2 2022	Q3 2022
11	6	Northeast	1694501	Stonehurst STEAM Magnet ES	\$31,780	Q2 2022	Q3 2022
12	6	Northeast	1695901	Strathern ES	\$37,997	Q2 2022	Q3 2022
13	6	Northeast	1706801	Telfair ES	\$31,560	Q2 2022	Q3 2022
14	2	Central	1735601	Union ES	\$43,351	Q2 2022	Q3 2022
<b>Total</b>					<b>\$517,572</b>		

Bond Oversight Committee Meeting:

March 24, 2022

Board of Education Meeting:

April 5, 2022

## Critical Replacements and Upgrades of School Building/Site Systems and Components

#	SITE	PROJECT TYPE	PROJECT DESCRIPTION	BOARD DIST	LOCAL DIST	PROJECT COST
<i>Projects to Provide New Secure Entry Systems</i>						
1	Bonita ES	Secure Entry	New Secure Entry System	7	South	\$34,621
2	Chase ES	Secure Entry	New Secure Entry System	6	Northwest	\$31,452
3	Cimarron ES	Secure Entry	New Secure Entry System	1	West	\$32,535
4	Coliseum ES	Secure Entry	New Secure Entry System	1	West	\$37,084
5	Foshay Learning Center	Secure Entry	New Secure Entry System	1	Central	\$35,220
6	Grand View ES	Secure Entry	New Secure Entry System	4	West	\$41,608
7	Kim ES	Secure Entry	New Secure Entry System	5	Central	\$42,759
8	Loyola Village Fine & Performing Arts Magnet ES	Secure Entry	New Secure Entry System	4	West	\$40,315
9	McBride Special Education Center	Secure Entry	New Secure Entry System	4	West	\$39,977
10	Melvin ES	Secure Entry	New Secure Entry System	3	Northwest	\$37,313
11	Stonehurst STEAM Magnet ES	Secure Entry	New Secure Entry System	6	Northeast	\$31,780
12	Strathern ES	Secure Entry	New Secure Entry System	6	Northeast	\$37,997
13	Telfair ES	Secure Entry	New Secure Entry System	6	Northeast	\$31,560
14	Union ES	Secure Entry	New Secure Entry System	2	Central	\$43,351
<i>Projects to Replace Failing Building Systems that Create Safety Concerns and are Disruptive to School Operations</i>						
15	Osceola ES	Plumbing	New Underground Plumbing	6	Northeast	\$1,588,148
16	Pio Pico MS	Roofing	New Roofing	1	West	\$1,624,218
<b>TOTAL</b>						<b>\$3,729,938</b>

# Osceola Street Elementary School

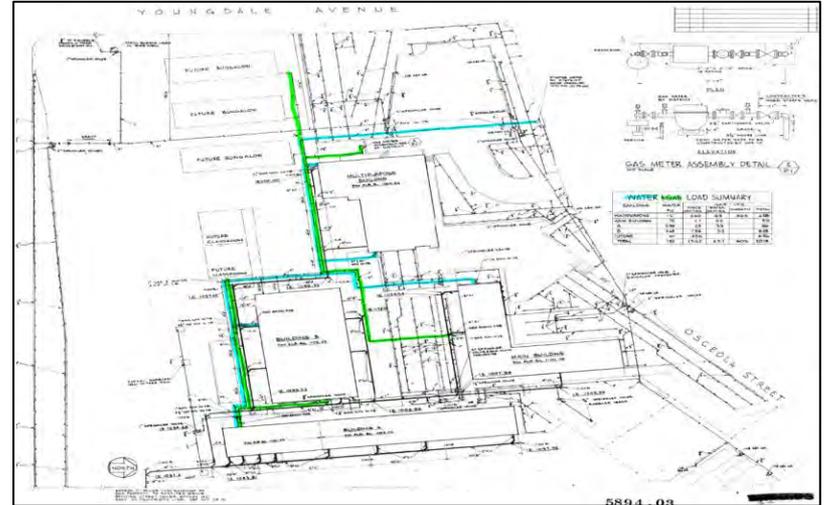
Project to Provide New Underground Plumbing

Local District Northeast, Board District 6 –  
Gonez

*Project Background and Scope* – This project is to provide new underground water and sewer pipes serving the entire campus and replacement of gas and irrigation lines.

*Project Budget* -- \$1,588,148

*Project Schedule* – Construction is anticipated to begin in Q4 2023 and conclude in Q4 2024.



Water and Gas Lines (blue and green, respectively)



Deteriorated plumbing piping and shut off valves

# Pio Pico Middle School

Project to Provide New Roofing

*Local District West, Board District 1 – McKenna*

*Project Background and Scope* – This project is to provide approximately 68,495 square feet of new roofing at 12 of 12 buildings, including the installation of new gutters and downspouts and painting of affected areas.

*Project Budget* -- \$1,624,218

*Project Schedule* – Construction is anticipated to begin in Q2 2023 and conclude in Q3 2023.



F Building



Cafeteria Building



G Building

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# **AGENDA ITEM**

# **#9**

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LOS ANGELES UNIFIED SCHOOL DISTRICT

SCHOOL CONSTRUCTION BOND CITIZENS' OVERSIGHT COMMITTEE

**Rachel Greene, Chair**

Tenth District PTSA

**Chris Hannan, Vice-Chair**

L.A. Co. Federation of Labor AFL-CIO

**Margaret Fuentes, Secretary**

LAUSD Student Parent

**Araceli Sandoval-Gonzalez, Executive Committee**

Early Education Coalition

**Tracy Bartley**

31<sup>st</sup> District PTSA

**Laura Baz**

LAUSD Student Parent

**Neelura Bell**

CA Charter School Association

**Jeffrey Fischbach**

CA Tax Reform Assn.

**D. Michael Hamner**

American Institute of Architects

**Hye-pin Im**

L.A. City Controller's Office

**Susan Linschoten**

L.A. Co. Auditor-Controller's Office

**Jennifer Pope McDowell**

L.A. City Mayor's Office

**Dolores Sobalvarro**

AARP

**Roger Uy**

Assoc. General Contractors of CA

**Celia Ayala (Alternate)**

Early Education Coalition

**Chad Boggio (Alternate)**

L.A. Co. Federation of Labor AFL-CIO

**Dr. Clarence Monteclaro (Alternate)**

Tenth District PTSA

**Samantha Rowles (Alternate)**

LAUSD Student Parent

**Connie Yee (Alternate)**

L.A. Co. Auditor-Controller's Office

**Vacant**

L.A. Area Chamber of Commerce

**Joseph P. Buchman – Legal Counsel**

Burke, Williams & Sorensen, LLP

**Lori Raineri and Keith Weaver – Oversight Consultants**

Government Financial Strategies

**Timothy Popejoy**

Bond Oversight Administrator

**Perla Zitle**

Bond Oversight Coordinator

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**RESOLUTION 2022-17**

**BOARD REPORT NO. 234-21/22**

**RECOMMENDING BOARD APPROVAL TO DEFINE AND APPROVE TWO PROJECTS TO PROVIDE CHARTER SCHOOL FACILITIES UPGRADES AND AMEND THE FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN TO INCORPORATE THEREIN**

WHEREAS, District Staff proposes that the Board of Education define and approve two projects to provide replacements and upgrades of school building/site systems and components of Los Angeles Unified School District (Los Angeles or District) facilities operated by a charter school(s) with a budget of \$35,097,199 (the "Projects") as described in Board Report 253-21/22 attached hereto, and amend the Facilities Services Division (Facilities) Strategic Execution Plan (SEP) to incorporate therein, and authorize the Chief Procurement Officer and/or the Chief Facilities Executive, and/or their designee(s), to execute all instruments necessary to implement the Projects; and

WHEREAS, Projects developed under the School Upgrade Program (SUP) category of need upgrade, modernize, and replace aging and deteriorating school facilities, update technology, and address facilities inequities to order to help improve student health, safety and educational quality; and

WHEREAS, The SUP includes a spending target entitled "*Charter School Facilities Upgrades and Expansions*" and the projects developed under this category of need are included in the Facilities SEP; and

WHEREAS, Projects developed under this category of need are subject to assessment of the conditions and needs of the school building/site systems and components of District facilities

**RESOLUTION 2022-17**

**RECOMMENDING BOARD APPROVAL TO DEFINE AND APPROVE TWO PROJECTS TO PROVIDE CHARTER SCHOOL FACILITIES UPGRADES AND AMEND THE FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN TO INCORPORATE THEREIN**

operated by a charter school(s), input from charter school community, and development of an implementation plan by District Staff; and

WHEREAS, the Board of Education’s approval of the Projects will authorize District Staff to proceed with the implementation of the proposed projects to improve student health, safety and; and

WHEREAS. The proposal is consistent with the Los Angeles Unified’s long-term goal to address unmet school facilities needs and significantly improve the conditions of aging and deteriorating school facilities as described in Los Angeles Unified local bond measures; and

WHEREAS, District Staff has concluded that this proposed Facilities SEP amendment will facilitate Los Angeles Unified’s ability to successfully complete the Facilities SEP.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The School Construction Citizens’ Bond Oversight Committee recommends that the Board of Education define and approve two Charter School Facilities Upgrade Projects, with a combined budget of \$35,097,199, and amend the Facilities SEP to incorporate therein, as described in Board Report 253-21/22, a copy of which is attached hereto in the form it was presented to the BOC and is incorporated herein by reference.
2. This resolution shall be transmitted to the Los Angeles Unified School District Board of Education and posted on the Oversight Committee’s website.
3. The District is directed to track the above recommendation and to report on the adoption, rejection, or pending status of the recommendations as provided in section 6.2 of the Charter and Memorandum of Understanding between the Oversight Committee and the District.

ADOPTED on March 24, 2022, by the following vote:

AYES:

ABSTENTIONS:

NAYS:

ABSENCES:

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Rachel Greene  
Chair

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Chris Hannan  
Vice-Chair



## Board of Education Report

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File #: Rep-253-21/22, Version: 1

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Define and Approve Two Charter School Facilities Upgrade Projects and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein

April 5, 2022

Facilities Services Division

### Action Proposed:

Define and approve two Charter School Facilities Upgrade Projects to provide replacements and upgrades of school building/site systems and components of Los Angeles Unified School District (Los Angeles or District) facilities operated by a charter school(s), and amend the Facilities Services Division (Facilities) Strategic Execution Plan (SEP) to incorporate therein. The total combined budget for the two projects, as listed on Attachment A, is \$35,097,199.

Authorize the Chief Procurement Officer and/or the Chief Facilities Executive and/or their designee(s) to execute all instruments necessary, as legally permissible, to implement the proposed projects, including budget modifications and the purchase of equipment and materials.

### Background:

The School Upgrade Program (SUP) - the current phase of the Los Angeles Unified's Bond Program - supports the development of projects that upgrade, modernize, and replace aging and deteriorating school facilities, update technology, and address facilities inequities to order to help improve student health, safety and educational quality. The SUP includes a spending target entitled "*Charter School Facilities Upgrades and Expansions*." Projects developed under this category of need are included in the Facilities SEP.

Charter School Facilities Upgrade Projects developed under this category of need are subject to assessment of the conditions and needs of the school building/site systems and components of District facilities operated by a charter school(s), input from charter school community, and development of an implementation plan by District staff.

The project proposals contained in this Board Report will provide new playground matting and equipment at Montague Charter Academy and heating, ventilation and air condition upgrades at Palisades Charter High School. Please see Attachment A for additional details pertaining to the proposed projects.

### Expected Outcomes:

Staff anticipates that the Board of Education will define and approve two Charter School Facilities Upgrade Projects, and amend the Facilities SEP to incorporate therein. Approval will authorize staff to proceed with the implementation of the proposed projects to improve student health, safety and educational quality at District facilities operated by a charter school(s).

### Board Options and Consequences:

Adoption of the proposed action will authorize staff to proceed with the expenditure of Bond Program funds to undertake the project proposals in accordance with the provisions set forth in Los Angeles Unified local bond measures. If the proposed action is not approved, Bond Program funds will not be expended, and the school building/site system needs will remain unaddressed.

**Policy Implications:**

The proposal is consistent with the Los Angeles Unified's long-term goal to address unmet school facilities needs and significantly improve the conditions of aging and deteriorating school facilities as described in Los Angeles Unified local bond measures.

**Budget Impact:**

The total combined budget for the two projects is \$35,097,199. The projects will be funded with Bond Program funds earmarked specifically for charter school facilities upgrades and expansions.

Each project budget was prepared based on the current information known and assumptions about the project scope, site conditions, and market conditions. Individual project budgets will be reviewed throughout the planning, design, and construction phases as new information becomes known or unforeseen conditions arise and will be adjusted accordingly to enable the successful completion of each project.

**Student Impact:**

The proposed projects continue Los Angeles Unified's ongoing efforts to undertake improvements at District facilities that help ensure students are provided with safe school environments that promote teaching and learning.

**Issues and Analysis:**

It may be necessary to undertake feasibility studies, site analysis, scoping, and/or due diligence activities on the proposed projects prior to initiating design. As necessary, the Office of Environmental Health and Safety (OEHS) will evaluate the proposed projects in accordance with the California Environmental Quality Act (CEQA) to ensure compliance. If through the planning and design process it is determined that the proposed project scope(s) will not sufficiently address the critical needs identified, the project scope, schedule and budget will be revised accordingly.

**Bond Oversight Committee Recommendations:**

This item was considered by the School Construction Bond Citizen's Oversight Committee (BOC) at its meeting on March 24, 2022. Staff has concluded that this proposed Facilities SEP amendment is in alignment with BOC recommendations and will facilitate Los Angeles Unified's ability to successfully implement the Facilities SEP.

**Attachments:**

Attachment A: Charter School Facilities Upgrade Projects

Attachment B: BOC Resolution

**Informatives:**

None.

**Submitted:**

3/18/22



**LOS ANGELES UNIFIED SCHOOL DISTRICT**  
**Board of Education Report**  
**Attachment A**

**1. Montague Charter Academy – Project to Provide Playground Matting and Equipment**

- *Board District 6 – Kelly Gonez*
- *Project Background and Scope* – This project is to upgrade the deteriorated playground matting and equipment in the kindergarten yard. It includes new paving under the matting.
- *Project Budget* -- \$408,899
- *Project Schedule* – Construction is anticipated to begin in Q3 2022 and conclude in Q3 2022.

**2. Palisades Charter High School – Project to Provide Heating, Ventilation and Air Conditioning (HVAC)**

- *Board District 4 – Melvoin*  
*Project Background and Scope* – This project will remove and replace campus-wide existing heating-only air handlers with HVAC air handlers or fan coil units and connect them to the central 4-pipe system. It will provide two new chillers to add cooling to the site, a new boiler for the gym, and split heat pump units for smaller spaces that do not currently have air conditioning.
- *Project Budget* -- \$34,688,300
- *Project Schedule* – Construction is anticipated to begin in Q3 2024 and conclude in Q4 2026.

*Bond Oversight Committee Meeting:*

March 24, 2022

*Board of Education Meeting:*

April 5, 2022

## Charter School Facilities Upgrade

#	SITE	PROJECT TYPE	PROJECT DESCRIPTION	BOARD DIST	PROJECT COST
1	Montague Charter Academy	Playground Upgrades	New Playground Matting and Equipment	6	\$408,899
2	Palisades Charter HS	HVAC	New HVAC	4	\$34,688,300
				<b>TOTAL</b>	<b>\$35,097,199</b>

# Montague Charter Academy

## Project to Provide Playground Matting and Equipment

*Board District 6 – Gonez*

*Project Background and Scope* – This project is to upgrade the deteriorated playground matting and equipment in the kindergarten yard. It includes new paving under the matting.

*Project Budget* -- \$408,899

*Project Schedule* – Construction is anticipated to begin in Q3 2022 and conclude in Q3 2022.



**Deteriorated Playground Matting and Antiquated Equipment**

# Palisades Charter High School

## Project to Provide New Heating, Ventilation, and Air Conditioning (HVAC)

*Board District 4 – Melvoin*

*Project Background and Scope* – This project will remove and replace campus-wide existing heating-only air handlers with HVAC air handlers or fan coil units and connect them to the central 4-pipe system. It will provide two new chillers to add cooling to the site, a new domestic hot water boiler for the gym, and split heat pump units for smaller spaces that do not currently have air conditioning.

*Project Budget* -- \$34,688,300

*Project Schedule* – Construction is anticipated to begin in Q3 2024 and conclude in Q4 2026.



**Suspended Utility Exhaust Fan**



**Suspended Heating & Ventilation Unit**



**Air Handling Unit in Auditorium**

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# **AGENDA ITEM**

## **#10**

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LOS ANGELES UNIFIED SCHOOL DISTRICT

SCHOOL CONSTRUCTION BOND CITIZENS' OVERSIGHT COMMITTEE

**Rachel Greene, Chair**

Tenth District PTSA

**Chris Hannan, Vice-Chair**

L.A. Co. Federation of Labor AFL-CIO

**Margaret Fuentes, Secretary**

LAUSD Student Parent

**Araceli Sandoval-Gonzalez, Executive Committee**

Early Education Coalition

**Tracy Bartley**

31<sup>st</sup> District PTSA

**Laura Baz**

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**Neelura Bell**

CA Charter School Association

**Jeffrey Fischbach**

CA Tax Reform Assn.

**D. Michael Hamner**

American Institute of Architects

**Hye-pin Im**

L.A. City Controller's Office

**Susan Linschoten**

L.A. Co. Auditor-Controller's Office

**Jennifer Pope McDowell**

L.A. City Mayor's Office

**Dolores Sobalvarro**

AARP

**Roger Uy**

Assoc. General Contractors of CA

**Celia Ayala (Alternate)**

Early Education Coalition

**Chad Boggio (Alternate)**

L.A. Co. Federation of Labor AFL-CIO

**Dr. Clarence Monteclaro (Alternate)**

Tenth District PTSA

**Samantha Rowles (Alternate)**

LAUSD Student Parent

**Connie Yee (Alternate)**

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**Vacant**

L.A. Area Chamber of Commerce

**Joseph P. Buchman – Legal Counsel**

Burke, Williams & Sorensen, LLP

**Lori Raineri and Keith Weaver – Oversight Consultants**

Government Financial Strategies

**Timothy Popejoy**

Bond Oversight Administrator

**Perla Zitle**

Bond Oversight Coordinator

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**RESOLUTION 2022-18**

**BOARD REPORT NO. 265-21/22**

**RECOMMENDING BOARD APPROVAL TO DEFINE AND APPROVE ONE EARLY EDUCATION CENTER RE-OPENING PROJECT AND FOUR EARLY EDUCATION CENTER OUTDOOR CLASSROOM AND CAMPUS UPGRADE PROJECTS AND AMEND THE FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN TO INCORPORATE THEREIN**

WHEREAS, District staff proposes that the Board of Education (Board) define and approve one Early Education Center (EEC) re-opening project and four EEC outdoor classroom and campus upgrade projects, (as described in Board Report No. 265-21/22), and amend the Facilities Services Division (Facilities) Strategic Execution Plan (SEP) to incorporate therein; and

WHEREAS, District staff also requests that the Board authorize the Chief Procurement Officer and/or the Chief Facilities Executive and/or their designee(s), to execute all instruments necessary to implement the Project, including budget modifications and the purchase of equipment and materials; and

WHEREAS, The School Upgrade Program includes a spending target entitled " *Early Childhood Education Facilities Upgrades and Expansions.*" Projects developed under this category of need are included in the Facilities SEP; and

WHEREAS, The West Valley Occupational Center EEC, which has been closed since 2009, is located on the campus of the West Valley Occupational Center, a school within the Los Angeles Unified School District (Los Angeles Unified or District) Division of Adult and Career Education that provides career training to San Ferando Valley residents. The EEC is located in a priority ZIP code that according to the California Department of Social Services Community Care Licensing Division is in high need of licensed care; and

**RESOLUTION 2022-18**

**RECOMMENDING BOARD APPROVAL TO DEFINE AND APPROVE ONE EARLY EDUCATION CENTER RE-OPENING PROJECT AND FOUR EARLY EDUCATION CENTER OUTDOOR CLASSROOM AND CAMPUS UPGRADE PROJECTS AND AMEND THE FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN TO INCORPORATE THEREIN**

WHEREAS, Staff’s proposal to provide upgrade and improvements at the West Valley Occupational Center EEC was developed in support of the Early Childhood Education Division’s plans to re-open this center and provide much-needed licensed preschool spaces for the West Valley community; and

WHEREAS, Staff’s proposal also includes outdoor classroom and campus upgrade projects at four school sites: Cabrillo EEC, El Sereno EEC, Hawaiian EEC, and San Fernando EEC. These projects will convert existing asphalt and playground areas into dynamic, nature-based learning environments, as well as provide upgrades to school building/site systems (e.g., playground matting, roofing, HVAC systems) that have reached or exceeded their service life; and

WHEREAS, The proposed projects were identified by the Early Childhood Education Division in consultation with Local District and school site administrators. Sites were selected based upon the responses received to questionnaires sent to all EECs, each center's proximity and access to existing community green space, and evidence of parent, administrator, and staff commitment to the success of the program. Other factors considered included income level, center enrollment, community interest, and demographics; and

WHEREAS, The total combined budget for the projects is \$15,614,540. The projects will be funded with Bond Program funds earmarked specifically for Early Childhood Education facilities upgrades and expansions; and

WHEREAS, This action is consistent with Los Angeles Unified’s commitment to address unmet school facilities needs and provide students with a safe and healthy learning environment, as described in Los Angeles Unified local bond measures; and

WHEREAS, District Staff has concluded that this proposed Facilities SEP amendment will facilitate Los Angeles Unified’s ability to successfully complete the Facilities SEP.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The School Construction Bond Citizens' Oversight Committee recommends that the Board of Education define and approve one EEC re-opening project and four EEC outdoor classroom and campus upgrade projects, with a combined budget of \$15,614,540, and amend the Facilities SEP to incorporate therein, as described in Board Report No. 265-21/22, a copy of which is attached hereto in the form it was presented to the BOC and is incorporated herein by reference.
2. This resolution shall be transmitted to the Los Angeles Unified School District Board of Education and posted on the Oversight Committee’s website.

**RESOLUTION 2022-18**

**RECOMMENDING BOARD APPROVAL TO DEFINE AND APPROVE ONE EARLY EDUCATION CENTER RE-OPENING PROJECT AND FOUR EARLY EDUCATION CENTER OUTDOOR CLASSROOM AND CAMPUS UPGRADE PROJECTS AND AMEND THE FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN TO INCORPORATE THEREIN**

3. The District is directed to track the above recommendation and to report on the adoption, rejection, or pending status of the recommendations as provided in section 6.2 of the Charter and Memorandum of Understanding between the Oversight Committee and the District.

ADOPTED on March 24, 2022, by the following vote:

AYES:

ABSTENTIONS:

NAYS:

ABSENCES:

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Rachel Greene  
Chair

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Chris Hannan  
Vice-Chair

DRAFT



## Board of Education Report

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File #: Rep-265-21/22, Version: 1

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Define and Approve One Early Education Center Re-Opening Project and Four Early Education Center Outdoor Classroom and Campus Upgrade Projects and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein

April 5, 2022

Facilities Services Division and Early Childhood Education Division

### Action Proposed:

Define and approve one Early Education Center (EEC) re-opening project and four EEC outdoor classroom and campus upgrade projects and amend the Facilities Services Division (Facilities) Strategic Execution Plan (SEP) to incorporate therein. The total combined budget for the projects as described in Attachment A is \$15,614,540.

Authorize the Chief Procurement Officer and/or the Chief Facilities Executive and/or their designee(s) to execute all instruments necessary, as legally permissible, to implement the proposed projects, including budget modifications and the purchase of equipment and materials.

### Background:

The Los Angeles Unified School District (Los Angeles Unified or District) School Upgrade Program includes a spending target entitled "*Build New and Repair Aging Early Childhood Education Centers to Promote Learning for Youngest Students.*" Projects developed under this category of need are included in the Facilities Services Division Strategic Execution Plan.

### West Valley Occupational Center EEC Re-Opening Project

In Los Angeles County, approximately 230,000 children, ages two to four, lack access to a seat in a licensed childcare center. Within the boundaries of the Los Angeles Unified alone, more than 110,000 children, ages two to four, do not have access to a seat in a licensed facility at a neighborhood school. The California Department of Social Services (CDSS) Community Care Licensing Division has established a priority by ZIP code of the areas that are the most underserved and in the highest need for full-day early education services. West Valley Occupational Center EEC, which has been closed since 2009, is located in a priority ZIP code that according to CDSS is in high need of licensed care.

West Valley Occupational Center EEC is located at 6200 Winnetka Avenue in Woodland Hills, 91367, on the campus of the West Valley Occupational Center, a school within the Los Angeles Unified Division of Adult and Career Education that provides career training to San Fernando Valley residents. Staff's proposal for upgrade and improvements at this site was developed in support of the Early Childhood Education Division's plans to re-open this center and provide much-needed licensed preschool spaces for the West Valley community in the 2024-25 school year. Please see Attachment A for details on the proposed project.

The Early Childhood Education Division anticipates full enrollment will provide approximately 72 licensed childcare spaces for the children and families of the West Valley Occupational Center. Offering free early learning and care to Los Angeles Unified Adult Education students helps provide Angelinos with equitable access to the education and tools they need to end the cycle of poverty by removing the financial burden of

childcare, so they may pursue their academic and career goals, and reducing the barriers of time and transportation, by allowing parents and young children to attend school on the same campus.

#### Outdoor Classroom and Campus Upgrade Projects

Staff's proposal also includes outdoor classroom and campus upgrade projects at four school sites: Cabrillo EEC, El Sereno EEC, Hawaiian EEC and San Fernando EEC. These projects will convert existing asphalt and playground areas into dynamic nature-based learning environments, as well as provide upgrades to school building/site systems that have reached or exceeded their service life.

Early Education Center outdoor classrooms will be designed to enable the District's youngest learners to acquire a deep intuitive understanding of the natural world through hands-on experiences. Each outdoor classroom will include a number of learning stations with the following components:

- Large-motor activities learning station
- Climbing/crawling learning station
- Messy materials learning station
- Building block learning station
- Nature art learning station
- Music and movement learning station
- Planting garden/pathway through planting learning station
- Gathering learning station
- Materials storage learning station

Construction of outdoor classrooms includes Americans with Disabilities Act (ADA) accessibility upgrades, and any other required improvements or mitigations to ensure compliance with local, state, and/or federal facilities requirements.

The proposed projects also include campus upgrades to address aging, deteriorating systems that have reached and/or exceeded their service life. Upgrades include new heating, ventilation, and air conditioning and roofing systems, fire alarm and ADA accessibility upgrades and new playground matting. Please see Attachment A for additional details.

The proposed projects were identified by the Early Childhood Education Division in consultation with Local District and school site administrators. Sites were selected based upon the responses received to questionnaires sent to all EECs, each center's proximity and access to existing community green space, and evidence of parent, administrator, and staff commitment to the success of the program. Other factors considered included income level, center enrollment, community interest and demographics.

#### Expected Outcomes:

Staff anticipates the Board of Education will define and approve one EEC re-opening project and four EEC outdoor classroom and campus upgrade projects, as described in Attachment A, and amend the Facilities SEP to incorporate therein. Approval will authorize staff to proceed with the implementation of the proposed projects.

#### Board Options and Consequences:

Adoption of the proposed action will authorize staff to proceed with the expenditure of Bond Program funds to implement the proposed projects. If staff's proposal is not approved, Bond funds will not be expended, and early education facilities needs will remain unaddressed, and much-needed licensed preschool spaces for the West Valley community will not be provided.

**Policy Implications:**

This action is consistent with the District's commitment to address unmet school facilities needs and provide students with a safe and healthy learning environment.

**Budget Impact:**

The total combined budget for the projects is \$15,614,540. The projects will be funded with Bond Program funds earmarked specifically for Early Childhood Education facilities upgrades and expansions.

Each project budget was prepared based on the current information known, and assumptions about, the project scope, site conditions, and market conditions. Individual project budgets will be reviewed throughout the planning, design, and construction phases as new information becomes known or unforeseen conditions arise and will be adjusted accordingly to enable the successful completion of each project.

**Student Impact:**

The West Valley Occupational Center EEC Re-Opening Project will provide high-quality licensed care facilities for our children and families in a community that per the State has a high need for licensed care. The four outdoor classroom and campus upgrade projects will establish nurturing, nature-based outdoor spaces that support whole-child development and learning, as well as address early education facilities needs that are necessary to improve student health, safety, and educational quality.

Over the past 12 years, the Early Childhood Education Division has worked closely with the Arbor Day Foundation, the Dimensions Educational Research Foundation, and Nature Explore - all non-profit organizations - to evaluate the benefits of implementing such programs at Los Angeles Unified. Experience has demonstrated that children benefit most from these programs when parents, administrators and staff have received adequate training and support on the optimal use of outdoor classrooms. To maximize the potential benefits and ensure the success of the instructional programs, the Early Childhood Education Division, together with these non-profit organizations, will offer training on the use and maintenance of outdoor classrooms to EEC administrators, staff, and parents. Training to support learning in the natural environment, visual-spatial learning and sustaining the outdoor classroom will be offered. Family training and activities for parents, involving their children in nature and in the outdoor classroom, will also be provided.

**Issues and Analysis:**

Staff's proposal supports the Early Childhood Education Division's commitment to providing a quality early education experience that will prepare students for success in school and life, while valuing and respecting the needs, languages and cultures of all students, families, staff, and the respective communities.

The Office of Environmental Health and Safety will evaluate the project proposals in accordance with the California Environmental Quality Act to ensure compliance. If through the planning and design process it is determined that the proposed project scope(s) will not sufficiently address the facilities needs identified, the project scope, schedule and budget will be revised accordingly.

**Bond Oversight Committee Recommendation:**

This item was considered by the School Construction Bond Citizen's Oversight Committee (BOC) at its meeting on March 24, 2022. Staff has concluded that this proposed Facilities SEP amendment is in alignment with BOC recommendations and will facilitate Los Angeles Unified's ability to successfully implement the Facilities SEP.

Attachments:

Attachment A: List of Projects  
Attachment B: BOC Resolution

Informatives:

None.

Submitted:

3/18/22



**LOS ANGELES UNIFIED SCHOOL DISTRICT**  
**Board of Education Report**  
**Attachment A**

*Early Education Center Re-Opening Project*

**1. West Valley Occupational Center Early Education Center Re-Opening Project**

- *Local District Northwest, Board District 4 – Melvoin*
- *Project Scope* – This project will provide improvements to the 4,000 square-foot classroom building at this site, which was closed as an early education center in 2009. Improvements will include new flooring, interior and exterior paint, and roofing, upgrades to the fire alarm system, a new secure entry system, landscape upgrades, solar reflective asphalt coating, and new exterior furniture.
- *Project Budget:* \$1,039,337
- *Construction Schedule:* Q3 2023 – Q4 2023

*Outdoor Classroom and Campus Upgrade Projects*

**1. Cabrillo Early Education Center Outdoor Classroom and Campus Upgrade Project**

- *Local District South, Board District 7 – Ortiz-Franklin*
- *Project Scope* – This project will provide an outdoor classroom, with at least 10 learning stations, by dividing the existing playground into distinct activity areas covering 7,926 square feet. It will also provide new heating, ventilation, and air-conditioning (HVAC) units, new roofing, new playground matting, and necessary upgrades to the fire alarm system. Americans with Disabilities Act (ADA) upgrades will include an accessible path of travel and restroom and drinking water station upgrades.
- *Project Budget:* \$3,084,129
- *Construction Schedule:* Q4 2023 – Q1 2025

**2. El Sereno Early Education Center Outdoor Classroom and Campus Upgrade Project**

- *Local District East, Board District 2 – García*
- *Project Scope* – This project will provide an outdoor classroom, with at least 10 learning stations, by dividing the existing playground into distinct activity areas covering 16,290 square feet. It will also provide new HVAC units, new playground matting, and necessary upgrades to the fire alarm system. ADA upgrades will include an accessible path of travel and restroom and drinking water station upgrades.
- *Project Budget:* \$4,162,966
- *Construction Schedule:* Q4 2023 – Q1 2025

**3. Hawaiian Early Education Center Outdoor Classroom and Campus Upgrade Project**

- *Local District South, Board District 7 – Ortiz-Franklin*
- *Project Scope* – This project will provide an outdoor classroom, with at least 10 learning stations, by dividing the existing playground into distinct activity areas covering 15,691 square feet. It will provide new HVAC units, necessary upgrades to the fire alarm system, and will repave and restripe the parking lot. ADA upgrades will include an accessible path of travel and restroom and drinking water station upgrades.
- *Project Budget:* \$4,353,720
- *Construction Schedule:* Q4 2023 – Q1 2025



**LOS ANGELES UNIFIED SCHOOL DISTRICT**  
**Board of Education Report**  
**Attachment A**

**4. San Fernando Early Education Center Outdoor Classroom and Campus Upgrade Project**

- *Local District Northeast, Board District 6 – Gonez*
- *Project Scope* – This project will provide an outdoor classroom, with at least 10 learning stations, by dividing the existing playground into distinct activity areas covering 6,300 square feet. It will also provide new HVAC units, new roofing, new playground matting, necessary upgrades to the fire alarm system, and will repave and restripe the parking lot. ADA upgrades will include an accessible path of travel and restroom and drinking water station upgrades.
- *Project Budget:* \$2,974,388
- *Construction Schedule:* Q4 2023 – Q1 2025

# Early Childhood Education Division Facilities Projects

March 24, 2022 BOC / April 5, 2022 BOE

Item	BD	LD	School	Project Description	Project Budget
1	4	NW	West Valley Occupational Center EEC	Re-open closed campus	\$ 1,039,337
2	2	E	El Sereno EEC	Provide outdoor classroom and campus upgrades	\$ 4,162,966
3	6	NE	San Fernando EEC	Provide outdoor classroom and campus upgrades	\$ 2,974,388
4	7	S	Cabrillo EEC	Provide outdoor classroom and campus upgrades	\$ 3,084,129
5	7	S	Hawaiian EEC	Provide outdoor classroom and campus upgrades	\$ 4,353,720
<b>TOTAL</b>					<b>\$ 15,614,540</b>

# West Valley Occupational Center EEC

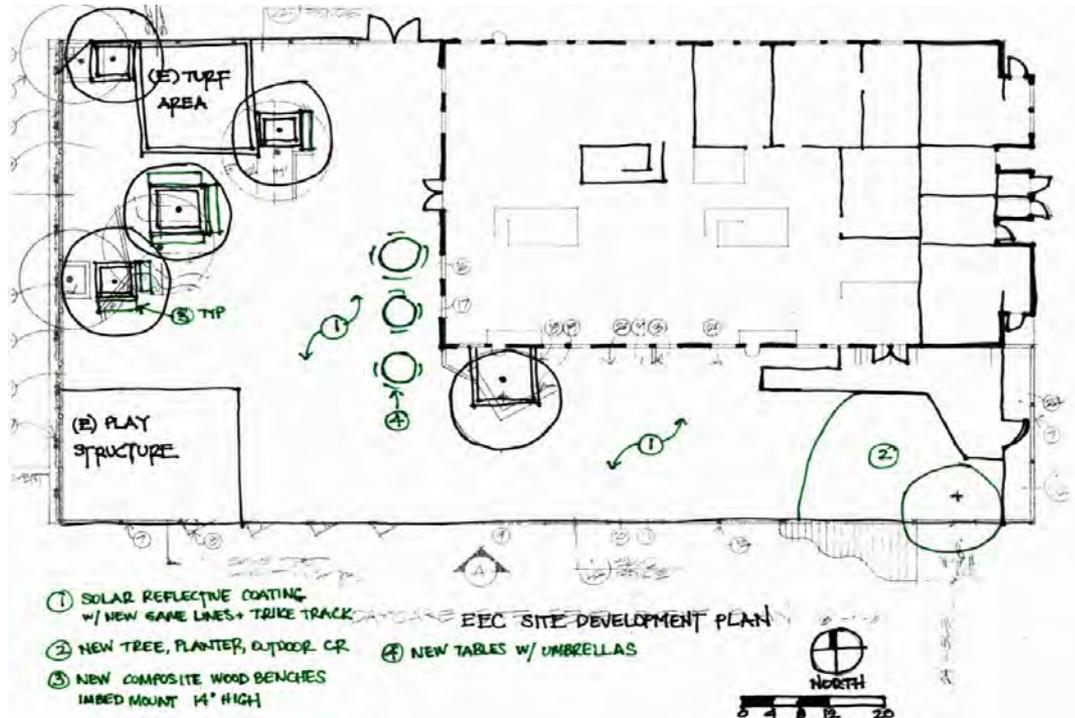
## Re-open closed campus



This project will provide improvements to the 4,000 ft<sup>2</sup> classroom building at this site, which was closed as an early education center in 2009. Improvements will include: new flooring, interior and exterior paint, and roofing; upgrades to the fire alarm system; a new secure entry system; landscape upgrades; solar reflective asphalt coating; and new exterior furniture.

Project Budget: \$1,039,337

Construction Schedule: Q3 2023 – Q4 2023



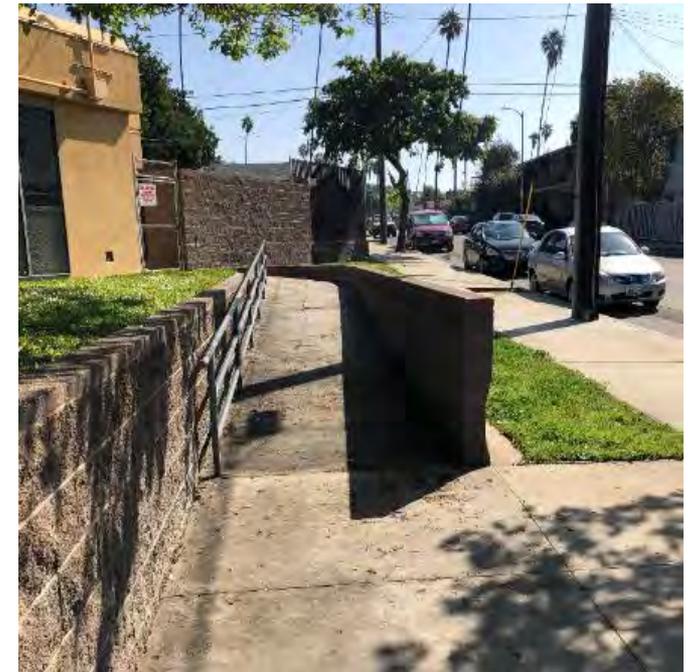
# El Sereno EEC

## Provide outdoor classroom and campus upgrades

This project will provide an outdoor classroom, with at least 10 learning stations, by dividing the existing playground into distinct activity areas covering 16,290 ft<sup>2</sup>. It will also provide new heating, ventilation, and air-conditioning (HVAC) units, new playground matting, and necessary upgrades to the fire alarm system. Americans with Disabilities Act (ADA) upgrades will include an accessible path of travel and restroom and drinking water station upgrades.

Project Budget: \$4,162,966

Construction Schedule: Q4 2023 – Q1 2025



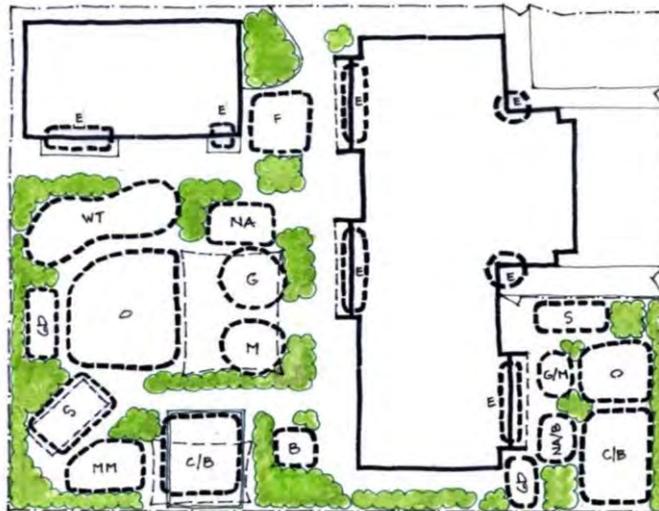
# San Fernando EEC

## Provide outdoor classroom and campus upgrades

This project will provide an outdoor classroom, with at least 10 learning stations, by dividing the existing playground into distinct activity areas covering 6,300 ft<sup>2</sup>. It will also provide new HVAC units, new roofing, new playground matting, necessary upgrades to the fire alarm system, and will repave and restripe the parking lot. ADA upgrades will include an accessible path of travel and restroom and drinking water station upgrades.

Project Budget: \$2,974,388

Construction Schedule: Q4 2023 – Q1 2025

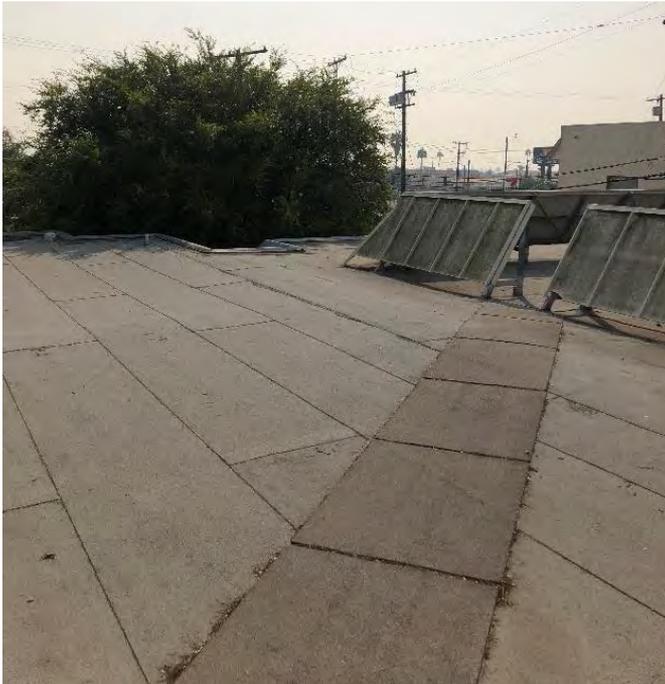


- LEGEND**
- G: GATHERING AREA
  - M: MUSIC & MOVEMENT AREA
  - O: OPEN AREA
  - NA: NATURE ART AREA B
  - GD: GARDEN AREA
  - MM: MESSY MATERIALS AREA
  - C/B: CLIMBING/BUILDING AREA
  - S: SENSORY (WATER/SAND DIRT DIGGING)
  - WT: WHEELED TOY AREA



# Cabrillo EEC

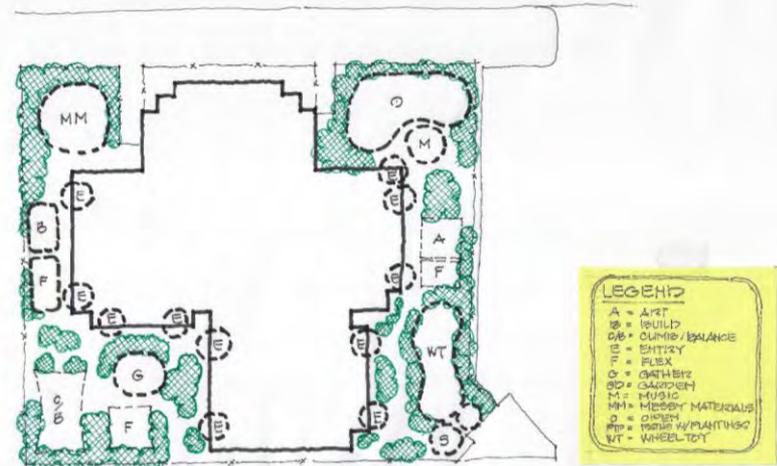
## Provide outdoor classroom and campus upgrades



This project will provide an outdoor classroom, with at least 10 learning stations, by dividing the existing playground into distinct activity areas covering 7,926 ft<sup>2</sup>. It will also provide new HVAC units, new roofing, new playground matting, and necessary upgrades to the fire alarm system. ADA upgrades will include an accessible path of travel and restroom and drinking water station upgrades.

Project Budget: \$3,084,129

Construction Schedule: Q4 2023 – Q1 2025



Cabrillo Ave. EEC | LAUSD Functional Diagram



NOT INTENDED FOR CONSTRUCTION

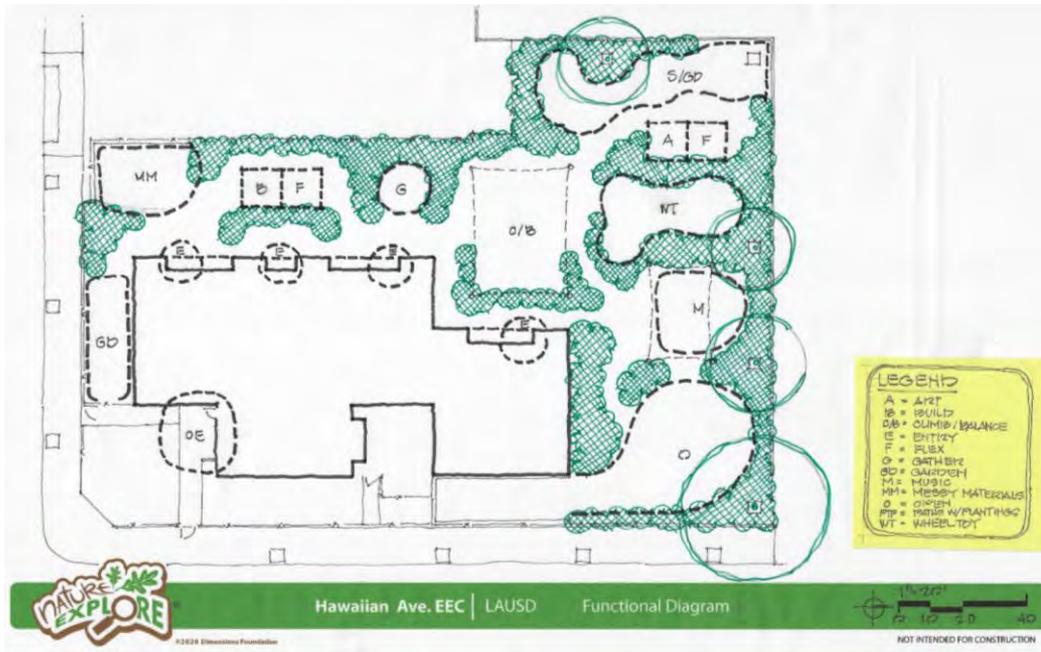
# Hawaiian EEC

## Provide outdoor classroom and campus upgrades

This project will provide an outdoor classroom, with at least 10 learning stations, by dividing the existing playground into distinct activity areas covering 15,691 ft<sup>2</sup>. It will provide new HVAC units, necessary upgrades to the fire alarm system, and will repave and restripe the parking lot. ADA upgrades will include an accessible path of travel and restroom and drinking water station upgrades.

Project Budget: \$4,353,720

Construction Schedule: Q4 2023 – Q1 2025



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# **AGENDA ITEM**

# **#11**

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LOS ANGELES UNIFIED SCHOOL DISTRICT

SCHOOL CONSTRUCTION BOND CITIZENS' OVERSIGHT COMMITTEE

**Rachel Greene, Chair**

Tenth District PTSA

**Chris Hannan, Vice-Chair**

L.A. Co. Federation of Labor AFL-CIO

**Margaret Fuentes, Secretary**

LAUSD Student Parent

**Araceli Sandoval-Gonzalez, Executive Committee**

Early Education Coalition

**Tracy Bartley**

31<sup>st</sup> District PTSA

**Laura Baz**

LAUSD Student Parent

**Neelura Bell**

CA Charter School Association

**Jeffrey Fischbach**

CA Tax Reform Assn.

**D. Michael Hamner**

American Institute of Architects

**Hye-pin Im**

L.A. City Controller's Office

**Susan Linschoten**

L.A. Co. Auditor-Controller's Office

**Jennifer Pope McDowell**

L.A. City Mayor's Office

**Dolores Sobalvarro**

AARP

**Roger Uy**

Assoc. General Contractors of CA

**Celia Ayala** (Alternate)

Early Education Coalition

**Chad Boggio** (Alternate)

L.A. Co. Federation of Labor AFL-CIO

**Dr. Clarence Monteclaro** (Alternate)

Tenth District PTSA

**Samantha Rowles** (Alternate)

LAUSD Student Parent

**Connie Yee** (Alternate)

L.A. Co. Auditor-Controller's Office

**Vacant**

L.A. Area Chamber of Commerce

**Joseph P. Buchman – Legal Counsel**

Burke, Williams & Sorensen, LLP

**Lori Raineri and Keith Weaver – Oversight Consultants**

Government Financial Strategies

**Timothy Popejoy**

Bond Oversight Administrator

**Perla Zitle**

Bond Oversight Coordinator

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RESOLUTION 2022-19

BOARD REPORT NO. 266-21/22

**RECOMMENDING BOARD APPROVAL TO DEFINE AND APPROVE A PROJECT TO PROVIDE AMERICANS WITH DISABILITIES ACT (ADA) ACCESSIBILITY UPGRADES AT EVANS COMMUNITY ADULT SCHOOL AND AMEND THE FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN TO INCORPORATE THEREIN**

WHEREAS, District Staff proposes that the Board of Education (Board) define and approve a project to provide Americans with Disabilities Act (ADA) accessibility upgrades at Evans Community Adult School (as described in Board Report No. 266-21/22), and amend the Facilities Services Division (Facilities) Strategic Execution Plan (SEP) to incorporate therein; and

WHEREAS, District Staff also requests that the Board authorize the Chief Procurement Officer and/or the Chief Facilities Executive and/or their designee(s), to execute all instruments necessary to implement the Project, including budget modifications and the purchase of equipment and materials; and

WHEREAS, The School Upgrade Program (SUP) supports the development of Bond-funded projects that upgrade, modernize, and replace aging and deteriorating school facilities, update technology, and address facilities inequities to order to help improve student health, safety and educational quality. The SUP includes a spending target entitled "*Adult and Career Education Facilities Upgrades.*" Projects developed under this category of need are included in the Facilities SEP; and

WHEREAS, Evans Community Adult School is located in Downtown Los Angeles with an annual enrollment of more than 3,500 students and provides quality, low-cost, educational opportunities and career training; and

**RESOLUTION 2022-19**

**RECOMMENDING BOARD APPROVAL TO DEFINE AND APPROVE A PROJECT TO PROVIDE AMERICANS WITH DISABILITIES ACT (ADA) ACCESSIBILITY UPGRADES AT EVANS COMMUNITY ADULT SCHOOL AND AMEND THE FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN TO INCORPORATE THEREIN**

WHEREAS, Staff’s proposal will provide ADA accessibility upgrades on the first floor of main classroom and cafeteria building at Evans Community Adult School. The hallways will be reconfigured to support path of travel (POT) modifications, including upgrades to the elevator lobby and entrance to the cafeteria. Upgrades will also be made to two restrooms along the POT to meet the Division of the State Architect ADA requirements. This project will also replace double-doors previously leading to the first floor’s hallway exit with a fixed, storefront window; and

WHEREAS, The proposed project’s budget is \$588,853 and will be funded with Bond Program funds earmarked specifically for upgrades to Adult and Career Education facilities; and

WHEREAS, This action is consistent with the Los Angeles Unified School District (Los Angeles Unified or District)’s commitment to address unmet school facilities needs, as described in Los Angeles Unified local bond measures, and provide upgrades to existing Division of Adult and Career Education facilities; and

WHEREAS, District Staff has concluded that this proposed Facilities SEP amendment will facilitate Los Angeles Unified’s ability to successfully complete the Facilities SEP.

**NOW, THEREFORE, BE IT RESOLVED THAT:**

1. The School Construction Bond Citizens' Oversight Committee recommends that the Board of Education define and approve a project to provide ADA accessibility upgrades at Evans Community Adult School, with a budget of \$588,853, and amend the Facilities SEP to incorporate therein, as described in Board Report No. 266-21/22, a copy of which is attached hereto in the form it was presented to the BOC and is incorporated herein by reference.
2. This resolution shall be transmitted to the Los Angeles Unified School District Board of Education and posted on the Oversight Committee’s website.
3. The District is directed to track the above recommendation and to report on the adoption, rejection, or pending status of the recommendations as provided in section 6.2 of the Charter and Memorandum of Understanding between the Oversight Committee and the District.

ADOPTED on March 24, 2022, by the following vote:

AYES:

ABSTENTIONS:

NAYS:

ABSENCES:

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Rachel Greene  
Chair

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Chris Hannan  
Vice-Chair



## Board of Education Report

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File #: Rep-266-21/22, Version: 1

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Define and Approve a Project to Provide Americans with Disabilities Act (ADA) Accessibility Upgrades at Evans Community Adult School and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein

April 5, 2022

Facilities Services Division and Division of Adult and Career Education

### Action Proposed:

Define and approve a project to provide Americans with Disabilities Act (ADA) accessibility upgrades at Evans Community Adult School and amend the Facilities Services Division (Facilities) Strategic Execution Plan (SEP) to incorporate therein. Construction is anticipated to begin in the second quarter of 2024 and complete in the second quarter of 2025. The total budget for this project is \$588,853.

Authorize the Chief Procurement Officer and/or the Chief Facilities Executive and/or their designee(s) to execute all instruments necessary, as legally permissible, to implement the proposed project, including budget modifications and the purchase of equipment and materials.

### Background:

The School Upgrade Program (SUP) - the current phase of the Los Angeles Unified School District's (Los Angeles Unified or District) Bond Program - supports the development of projects that upgrade, modernize, and replace aging and deteriorating school facilities, update technology, and address facilities inequities in order to help improve student health, safety and educational quality. The SUP includes a spending target entitled "*Adult and Career Education Facilities Upgrades.*" Projects developed under this category of need are included in the Facilities SEP.

The proposed project will provide ADA accessibility upgrades on the first floor of main classroom and cafeteria building at Evans Community Adult School. The hallways will be reconfigured to support path of travel (POT) modifications, including upgrades to the elevator lobby and entrance to the cafeteria. Upgrades will also be made to two restrooms along the POT to meet the Division of the State Architect ADA requirements. This project will also replace double-doors previously leading to the first floor's hallway exit with a fixed, store-front window.

Evans Community Adult School is located in Downtown Los Angeles with an annual enrollment of more than 3,500 students and provides quality, low-cost, educational opportunities and career training. Classes are offered daily in various fields including computer technology, pharmaceutical technology, physical therapy support, health information technology and a new medical assistant program. The school also provides English as a Second Language (ESL) classes and a High School Diploma Program. Evans Community Adult School is located within the boundaries of Board District 2 (Mónica García).

### Expected Outcomes:

Staff anticipates the Board of Education will define and approve the Evans Community Adult School ADA Upgrade Project and amend the Facilities SEP to incorporate therein. Approval will authorize staff to proceed with the implementation of the proposed project.

#### Board Options and Consequences:

Adoption of the proposed action will authorize staff to proceed with the expenditure of Bond Program funds to implement the proposed project. If staff's proposal is not approved, Bond funds will not be expended, and the school's facilities needs will remain unaddressed.

#### Policy Implications:

These actions are consistent with the District's commitment to address unmet school facilities needs, as described in Los Angeles Unified local bond measures, and provide facilities upgrades to existing Division of Adult and Career Education centers and sites.

#### Budget Impact:

The total budget for this project is \$588,853. The project will be funded with Bond Program funds earmarked specifically for upgrades to Adult and Career Education facilities.

The budget was prepared based on the latest available information and assumptions about the project scope, site conditions, and market conditions. The budget will be reviewed throughout the planning, design, and construction phases as new information becomes known or unforeseen conditions arise and will be adjusted accordingly to enable the successful completion of the project.

#### Student Impact:

The proposed project will help ensure that Evans Community Adult School students are provided with safe and updated facilities.

#### Issues and Analysis:

Evans Community Adult School was established at its current site in 1972. The raised walkway along the classroom and cafeteria building was constructed circa 1981. Extensive corrosion from water infiltration over the years has significantly deteriorated the first-floor walkway. The Division of Adult and Career Education, in consultation with Facilities and the Office of Environmental Health & Safety (OEHS) has undertaken efforts to provide temporary shoring for the raised walkway to mitigate potential for failure. This shoring will remain in place until the demolition of the walkway and soil erosion mitigation. Construction activities for the proposed project, including first floor ADA accessibility upgrades and installation of the store-front window, will be carried out in sequence following the mitigation and demolition work.

It may be necessary to undertake feasibility studies, site analysis, scoping, and/or due diligence activities on the proposed project prior to initiating design. As necessary, OEHS will evaluate the proposed project in accordance with the California Environmental Quality Act to ensure compliance. If, through the planning and design process, it is determined the proposed project scope will not sufficiently address the need identified, the project scope, schedule, and budget will be revised accordingly.

#### Bond Oversight Committee Recommendations:

This item was considered by the School Construction Bond Citizen's Oversight Committee (BOC) at its meeting on March 24, 2022. Staff has concluded that this proposed Facilities SEP amendment is in alignment with BOC recommendations and will facilitate Los Angeles Unified's ability to successfully implement the Facilities SEP.

---

File #: Rep-266-21/22, Version: 1

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**Attachments:**

Attachment A: BOC Resolution

**Informatives:**

None.

**Submitted:**

3/18/22

# Evans Community Adult School

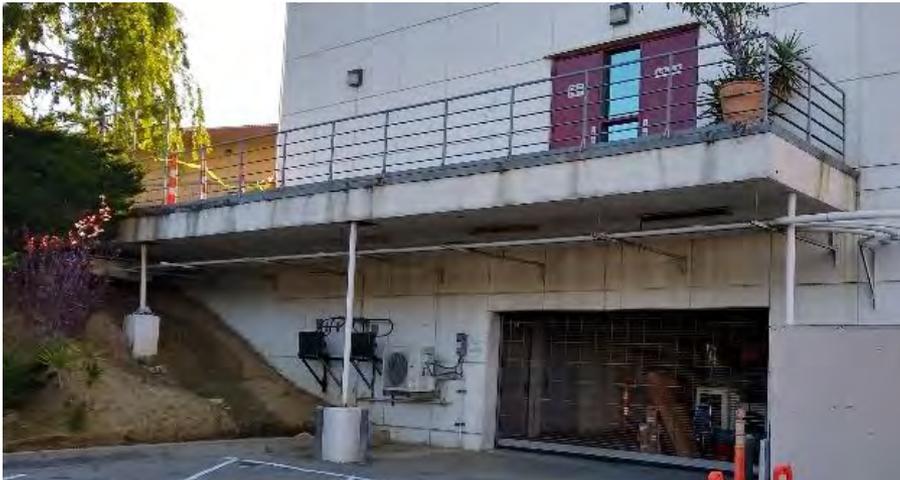
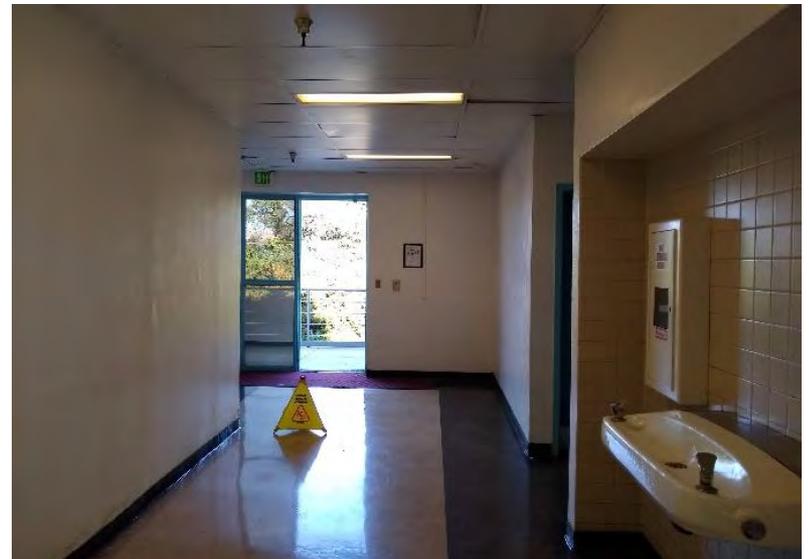
## Project to Provide Americans with Disabilities Act (ADA) Upgrades

Board District 2 – Garcia

**Project Background and Scope** – This project is to complete ADA upgrades on the first floor of main classroom/cafeteria building due to the removal of existing exit walkway. This project will replace double-doors previously leading to the first floor's hallway exit with a fixed, store-front window. The hallways will be reconfigured to support the path of travel (POT) modifications, including upgrades to the elevator lobby and entrance to the cafeteria. Upgrades will also be made to two restrooms along the POT to meet DSA ADA requirements.

**Project Budget:** \$588,853

**Construction Schedule:** Q2 2024 – Q2 2025



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# **AGENDA ITEM**

# **#12**

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# *Chief Facilities Executive's Report*



**Los Angeles Unified School District  
School Construction Bond Citizens' Oversight Committee  
March 24, 2022**

# *California Climate & LAUSD Water Conservation*



# *California Department of Water Resources: Droughts*

## Droughts

Reoccurring feature of California climate

Defined by their impacts on water users

Gradual phenomena, occurring slowly over a period of time

Recent major droughts:

2012-2016, 2007-2009, 1987-1992, 1976-1977

January and February 2022 were the driest ever recorded in most of California

Result in public health and safety impacts, and economic and environmental impacts

- Wildfire risks

- Drinking water shortages in smaller communities

- Degradation of urban environments due to loss of landscaping

- Agricultural land fallowing and associated job loss

- Degradation of fishery habitat

- Tree mortality with damage to forest ecosystems

# *California Department of Water Resources: Droughts cont.*

## Droughts/Water Storage

Storage, whether in surface water reservoirs or in groundwater basins, buffers the impacts of droughts and influences the timing of when drought impacts occur

One single dry year isn't a drought for most of California because the state's extensive system of water infrastructure and groundwater resources buffer its impacts

Impacts increase with the length of a drought, as carry-over supplies in reservoirs are depleted and water levels in groundwater basins decline

*Los Angeles Unified School District's  
Water Conservation Program*

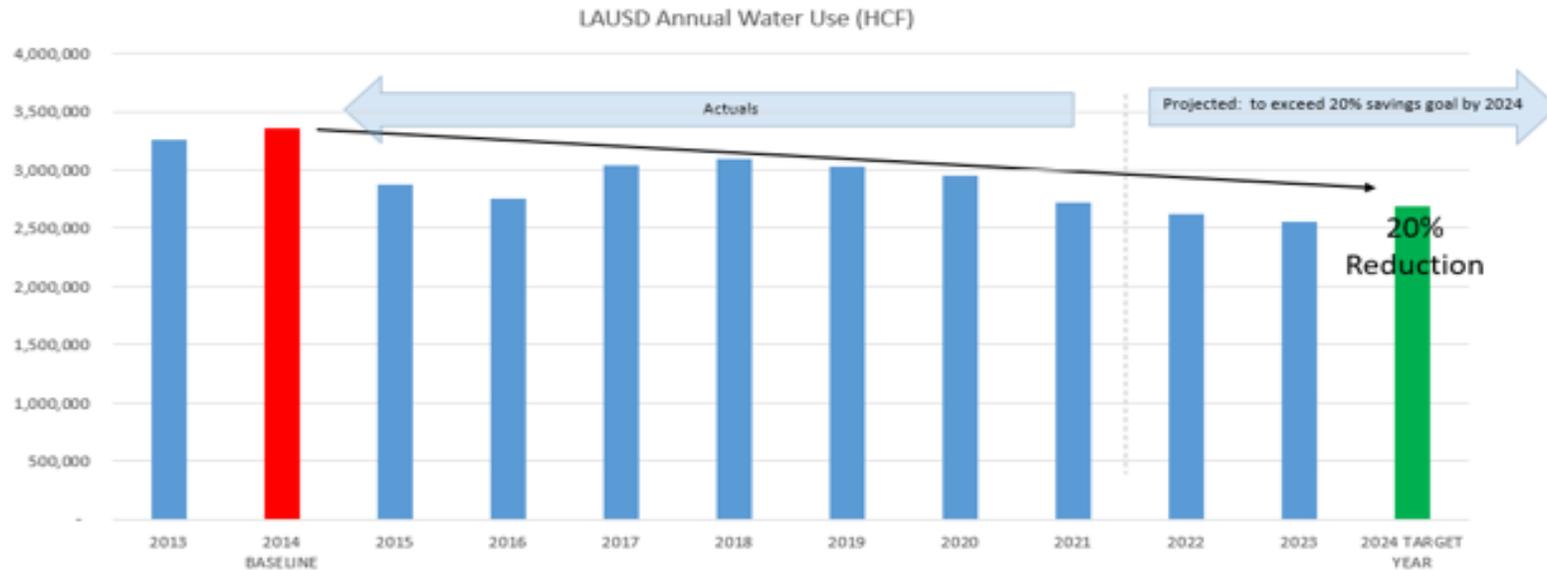


# LAUSD Water Conservation Goals



## Water Conservation Goal – 20% Savings by 2024

LAUSD has reduced water consumption by **18.65%** compared to a 2014 Baseline:



# *LAUSD Water Conservation Program Summary*

## **LAUSD Statistics**

- Total enrollment 574,570
- 1,270 schools and centers
- 13,500 buildings
- 6,478 acres of land

## **Water Savings**

- LAUSD used 2.033B gallons of water in 2021, down 18.65% from 2.5B in FY 2013/2014
- Through LAUSD's water conservation efforts, the District has seen \$6.227 million in water and sewer cost avoidance compared to our FY2013/2014 baseline



# Water Conservation Programs

Program	Site	Purpose	Funding	Savings
Plumbing Retrofit	Completed 33 sites Retrofitted 3,364 fixtures and 1,097 urinals.	Reduction by using low flow fixtures, 1.28 gallons (WC's); 0.125 gallons (urinals)	\$5M local bonds plus \$2.8M in rebates from MOU with LADWP	Completed in 2018, provides <b>annual reduction of 53M gallons per year</b> . Projected annual average of 35% water savings on retrofitted sites.
Drinking Water Program	Completed 158 sites	Eliminate flushing and removed extra drinking stations	\$15M program	<b>2.5 M Gallons per year.</b>
Irrigation – Smart irrigation systems (Landscape) Drip Pilot	Installed smart meters at 84 sites. (Weather based) Plan is to install at all sites	Comply with drought ordinance	Bond funds	Projected 10-20% pre-drought water site irrigation usage for the 84 sites.
Building water systems	New projects (includes modernization)	Install High Efficiency fixtures e.g., Shower heads flow rate to 2.0 GPM, faucets, etc.	Bond funds/ LADWP - MOU	When completed will provide an annual reduction of <b>5.3M gallons per year</b>
Rain Systems Phase 2	Pilot Technology – 2 sites	Turfgrass irrigation using a patented technology from Rain Systems: Precision Injection Machine (PIM) to insert hydrogel crystals into the soil at the root level.	2021 LADWP MOU	<b>Projected savings of 1.9M gallons per year for both sites</b>

# Water Conservation Programs cont.

Program	Site	Purpose	Funding	Savings
Ozone Clean Technologies	Pilot Technology - site	Evaluate the water savings from using ozone to treat the process water in cooling towers verses our current method of treating process water.	2021 LADWP MOU	Projected savings of <b>492,000 gallons per year for one site</b>
Leakage detection	Pilot Technology – Saya Systems – Markham MS	Leakage detection	LADWP - MOU	Pilot to be installed in 3-4 months
Leakage Detection	Hydropoint – 3 sites: Gardena HS, 186 <sup>th</sup> Street ES, Marina Del Rey MS	Leakage detection	LADWP MOU	Projected Savings of <b>2.3M gallons per year</b>
Water Conservation Education: Introduction to Green Janitors Education Program	LAUSD Custodial Staff training	Incorporating 5 hours per week of Energy and Water Conservation training to LAUSD custodial staff	2021 LADWP MOU	Estimated <b>5-10% of site usage</b>
Plumbing Retrofit Project (Toilet Replacement)	Targeting work at 61 school sites	Replace 904 water closets that consume 3.5 gallons per flush with 1.28 gallons per flush at LAUSD school campuses.	2021 LADWP MOU	Projected savings of <b>41.6M gallons per year</b>
Re-piping projects	Critical repair program: 3 sites in currently design, 2 at DSA	Replace antiquated infrastructure water systems	Bond funds	<b>10% of use</b>

# *Water Conservation Programs cont.*

## Purple Pipe/Reclaimed/Recycled Water/Greywater

Program	Site	Purpose	Funding	Annual Savings
Recycled Water	Van Nuys SH, Sotomayor SH & Playa Vista	Reuse reclaimed water	Mixed	<b>49M Gallons</b>
Future Sites:	Upcoming 2021-22: Gardena HS, East Valley HS, Westchester ESM, Fulton College Prep School Bell HS, Tweedy ES, San Antonio ES, Maywood Academy HS	Reuse reclaimed water	LADWP Rebates and General Fund	
Greywater	Gardena Bus Garage	Reuse Water for bus cleaning		

# *Water Conservation Programs cont.*

## Stormwater Capture Initiatives

<b>Program</b>	<b>Site</b>	<b>Purpose</b>	<b>Funding</b>	<b>Annual Replenishment</b>
LADWP-MOU Local Aquifer recharge	Porter MS, Sun Valley MS, Haddon ES, San Fernando SH.	Capture, treat and infiltrate storm water runoff – Dry wells.	\$3M – 3 -year program	<b>2.5M Gallons</b>
Critical Repair Program – Install water related BMP	20 paving related projects	Paving - Install BMP – Bio swales, infiltration galleries, permeable pavers, roof top rainwater harvesting, rain-gardens, cisterns.	Bond	<b>9.2M Gallons</b>
Drought Response Outreach Program for School - DROPS	4 projects: Normandie ES, Victory ES, Webster MS, Northridge MS	Install BMP – Bio swales, infiltration galleries, permeable pavers, roof top rainwater harvesting, rain-gardens, cisterns	Prop 84 - Bond	<b>2.5M Gallons</b>

# *Stormwater Management/Detention Systems*

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## Excess Water Runoff

Hard surfaces such as pavement prevent precipitation runoff from naturally seeping into the ground

Excess water runoff makes its way into drains, sewer systems, and drainage ditches, carrying debris, chemicals, bacteria, eroded soil, and other pollutants

## Stormwater Management

Efforts to reduce stormwater runoff into surrounding areas and improve water quality

### Detention Tanks/Systems:

Store stormwater and other runoff water for a limited period of time and slowly release it into the ground

Include specially engineered valves to help gradually release the water over time

Often placed under parking lots, playgrounds

Seventy-four (74) installed at LAUSD



*LAUSD Stormwater Detention Tank Examples:*



# Burroughs Middle School Comprehensive Modernization

## Project Status: 5% Construction Complete

- **Scope:** This project includes the construction of new buildings and site improvements with 27 general and specialty classrooms, instructional support spaces, food services, indoor dining, boys' and girls' locker rooms, lunch shelter, play areas, quads, courtyards, and parking. Existing school facilities will be upgraded including the modernization, seismic retrofit, and repair and preservation of portions of the exterior brick for the historic administration/classroom/auditorium building, classroom building, shop building, and gymnasium. The remaining buildings will receive minor interior classroom improvements and exterior paint. The project also includes the demolition of the food service/lunch shelter/classroom building, girls' locker room building, and 18 classrooms in relocatable buildings. Throughout the school site, infrastructure such as utilities, safety and security systems, and technology networks will be upgraded, and programmatic access and landscape/hardscape areas will be improved.
- **Project Start:** Q3 2021 (07/28/2021)
- **Project Anticipated Completion:** Q1 2027 (01/08/2027)
- **Construction Contracts:** \$200,582,714



Stormwater Detention Tank

# Burroughs Middle School Comprehensive Modernization Stormwater Detention Tank

• **Water Treatment Scope:** This project includes the construction of a stormwater detention tank and modular wetlands. Stormwater from the entire school site is routed to a large underwater detention tank at the south side of the site adjacent to Wilshire Boulevard. Once water is in the tank it gets pumped up from the bottom of the tank to an adjacent modular wetland system at grade that filters the water through a gravity system before being released to the municipal stormwater system at Mc Cadden Place. It is anticipated that water from a significant storm would take approximately four days to exit the tank.

- **Tank Size:**  
130' long x 34' wide x 10' high
- **Tank Capacity:**  
241,830 gallons

- 30 mm thick PVC vapor barrier installed below and around the tank to prevent seepage into or out of the tank
- Tank body consists of (64) stacked precast boxes with (40) perimeter and side end pieces set by crane over 6 days.



Interior View of Detention Tank

# Burroughs Middle School Comprehensive Modernization Stormwater Detention Tank cont.



# Burroughs Middle School Comprehensive Modernization Stormwater Detention Tank cont.



# Burroughs Middle School Comprehensive Modernization Stormwater Detention Tank cont.



# Burroughs Middle School Comprehensive Modernization Stormwater Detention Tank cont.



# Burroughs Middle School Comprehensive Modernization Stormwater Detention Tank cont.



# Burroughs Middle School Comprehensive Modernization Stormwater Detention Tank cont.



# Burroughs Middle School Comprehensive Modernization Stormwater Detention Tank cont.



# Burroughs Middle School Comprehensive Modernization Stormwater Detention Tank cont.



# Burroughs Middle School Comprehensive Modernization Stormwater Detention Tank cont.



# Burroughs Middle School Comprehensive Modernization Stormwater Detention Tank cont.



# Venice High School Stormwater Detention System



# Venice High School Stormwater Detention System cont.



# Stagg Street Elementary School Paving Project/Stormwater Detention System



# Stagg Street Elementary School Paving Project/Stormwater Detention System cont.



# Stagg Street Elementary School Paving Project/Stormwater Detention System cont.



# Porter Middle School Playground Paving Project/ Stormwater Detention System



# Chatsworth High School Paving Project/ Stormwater Detention System



# Chatsworth High School Paving Project/ Stormwater Detention System cont.



# Chatsworth High School Paving Project/ Stormwater Detention System cont.



# Chatsworth High School Paving Project/ Stormwater Detention System cont.



# Chatsworth High School Paving Project/ Stormwater Detention System cont.



# Chatsworth High School Paving Project/ Stormwater Detention System cont.



# *Marquez High School Stormwater Detention System*



2011

# *Marquez High School Stormwater Detention System Failure*



April 13, 2016

# Marquez High School Stormwater Detention System Failure cont.



April 14, 2016

# *Marquez High School Stormwater Detention System Failure cont.*



April 20, 2016



*LAUSD Athletic Facilities  
Funding Reallocations*

# LAUSD Athletic Facilities Funding Reallocations

(April 5, 2022 Board of Education Meeting)

- Los Angeles City Council established new LAUSD Board District boundaries (12/1/21)
- New boundaries resulted in 138 District-owned school sites changing Board of Education jurisdictions
- To ensure the Board Districts that gained high school enrollment and additional sports teams are allocated fair and equitable funds to support their schools, the proportionate share of the funds targeted for competitive high school athletic facilities upgrades were recalculated to reflect the redistricting of schools.
- Allocations will be increased for Board District 4 (Melvoin) and Board District 5 (Goldberg)
- Funding will not be decreased for Board Districts with reduced high school enrollment

Board District	Revised Funding Allocation
1	\$18,175,313
2	\$33,646,281
3	\$22,641,932
4	\$18,445,147*
5	\$35,680,223*
6	\$28,927,635
7	\$29,190,164
<b>Total</b>	<b>\$186,706,695</b>

\* Board District 4 allocation increased by \$2,155,047: from \$16,290,100 to \$18,445,147

\* Board District 5 allocation increased by \$4,551,648: from \$31,128,575 to \$35,680,223

# Upcoming Ribbon Cutting Ceremonies



3/25/2022 9:30AM	Haddon Avenue Early Education Center Nature Explore Outdoor Classroom Ribbon- Cutting Ceremony <i>(In-Person Attendee Restrictions)</i>	Zoom Virtual Ribbon-Cutting  To join use: <a href="https://lausd.zoom.us/j/83074254342">https://lausd.zoom.us/j/83074254342</a> Webinar ID: 830 7425 4342  Live on Instagram: fsd_cr
3/25/2022 11:30AM	Vaughn Street Early Education Center Nature Explore Outdoor Classroom Ribbon- Cutting Ceremony <i>(In-Person Attendee Restrictions)</i>	Zoom Virtual Ribbon-Cutting  To join use: <a href="https://lausd.zoom.us/j/83409021734">https://lausd.zoom.us/j/83409021734</a> Webinar ID: 834 0902 1734  Live on Instagram: fsd_cr

*For additional information contact Latanya Richardson at [Latanya.Richardson@lausd.net](mailto:Latanya.Richardson@lausd.net)*

**Los Angeles Unified School District  
Facilities Services Division**

***Greening Partners Forum***  
***Tuesday, April 19, 2022***  
***3:00-4:00 PM***



L.A. Unified has over 400 school gardens, including SEEDS gardens, edible gardens, habitat gardens, reading gardens, and multi-use gardens.

Join this virtual event to learn more about L.A. Unified's campus ecology initiatives, partnership opportunities, and how to successfully implement community and grant-initiated projects.



Register at: [learninggreen.laschools.org/partnersforum](https://learninggreen.laschools.org/partnersforum) or email Trini Arvizu at [txa7416@lausd.net](mailto:txa7416@lausd.net)

*Questions/Comments*



## FACILITIES SERVICES DIVISION

# *Consolidated Monthly Program Status Report*

Prepared for  
Bond Oversight Committee  
March 2022

Data Through February 15, 2022



## *Consolidated Monthly Program Status Report*

### TABLE OF CONTENTS

Status of Top 10 Largest Active Construction Projects	1
Total Budget of Five Largest Project Types	2
Key Deliverables	3
Monthly Program Expenditure Chart	5
Monthly Progress	6
Monthly Progress - Managed Program Glossary	8
Formal Contract Change Order Rates by Project Type	9
Board of Education Actions	10



### Status of Top 10 Largest Active Construction Projects

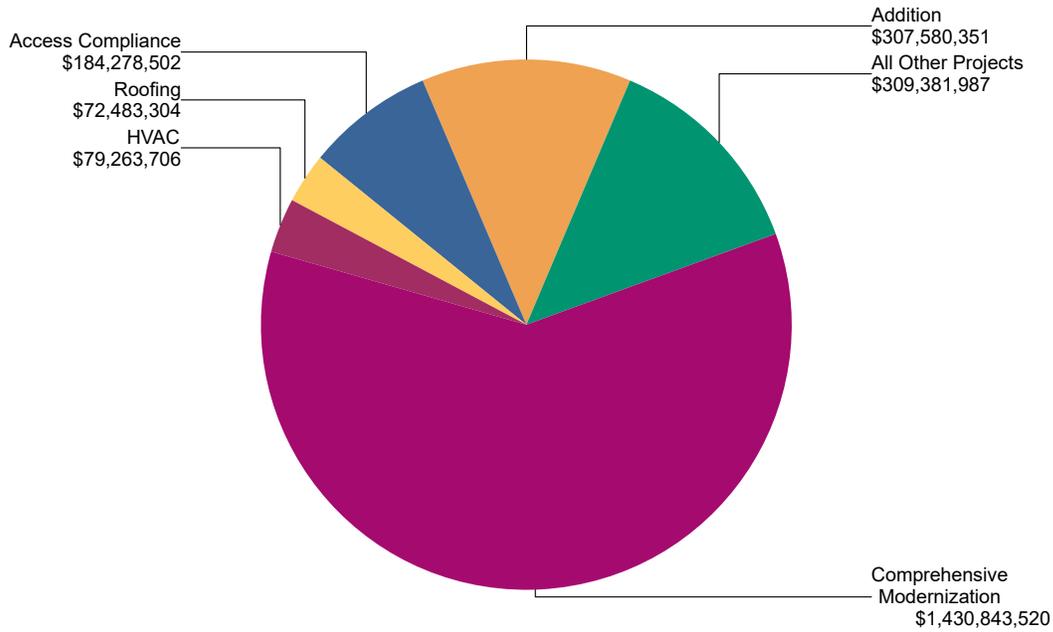
Project Name	Budget	Approved Contract Amount <sup>(1)</sup>	Change Order Percent <sup>(1)</sup>	NTP Construction	Substantial Completion	Percent Complete <sup>(1)</sup>
North Hollywood HS - Comprehensive Modernization	\$292,039,659	\$201,829,697	1.2%	2/2/2021	10/1/2025	21%
San Pedro HS - Comprehensive Modernization	\$244,765,373	\$171,926,456	0.2%	5/10/2021	7/25/2027	12%
Polytechnic HS - Comprehensive Modernization	\$193,425,816	\$162,228,131 <sup>(2)</sup>	2.1%	8/25/2020	2/7/2024	42%
Belvedere MS - Comprehensive Modernization	\$178,568,128	\$148,008,904 <sup>(2)</sup>	0.5%	7/23/2021	6/19/2024	18%
Grant HS - Comprehensive Modernization	\$186,259,467	\$146,330,939 <sup>(2)</sup>	1.2%	8/3/2020	9/7/2024	36%
Roosevelt HS - Comprehensive Modernization	\$216,391,148	\$149,375,943 <sup>(2)</sup>	3.5%	3/2/2019	5/23/2025	47%
Cleveland Charter HS - Comprehensive Modernization	\$163,574,824	\$140,842,745 <sup>(2)</sup>	1.5%	12/18/2018	10/19/2022	81%
Venice HS - Comprehensive Modernization	\$156,907,036	\$129,866,032 <sup>(2)</sup>	10.9%	10/2/2018	7/30/2022	87%
Huntington Park HS - Comprehensive Modernization	\$150,115,473	\$99,871,085	2.7%	12/7/2020	11/1/2025	23%
Sherman Oaks Center for Enriched Studies - Comprehensive	\$111,609,862	\$91,664,618 <sup>(2)</sup>	4.3%	2/1/2019	8/25/2022	84%

(1) Data through 1/31/22

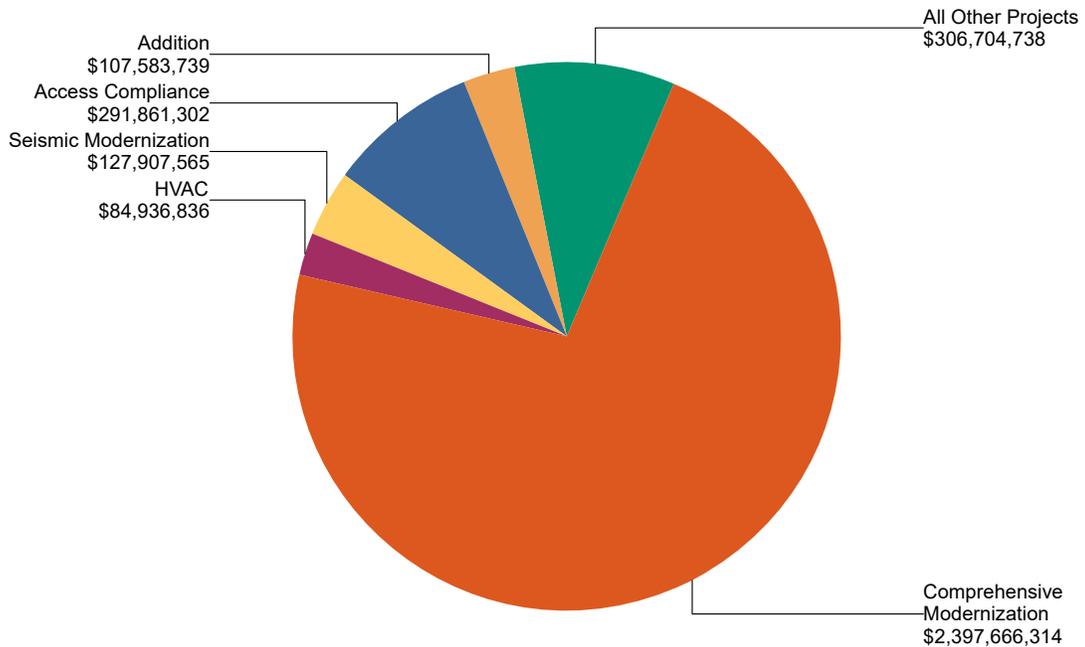
(2) Design-Build Contract



### TOTAL BUDGET OF FIVE LARGEST PROJECT TYPES Pre-Construction



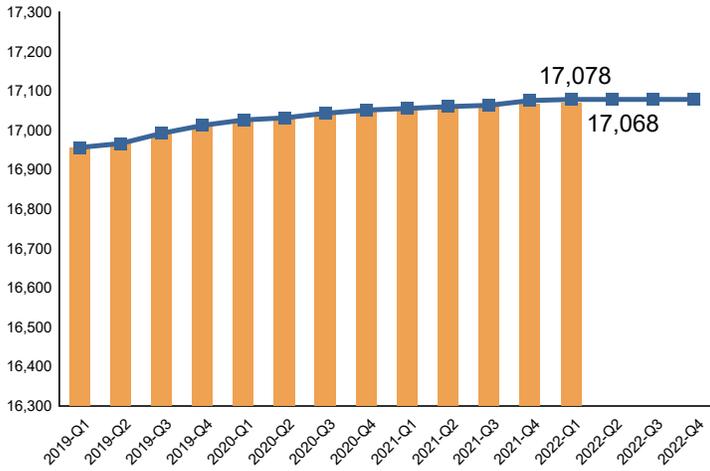
### Under Construction



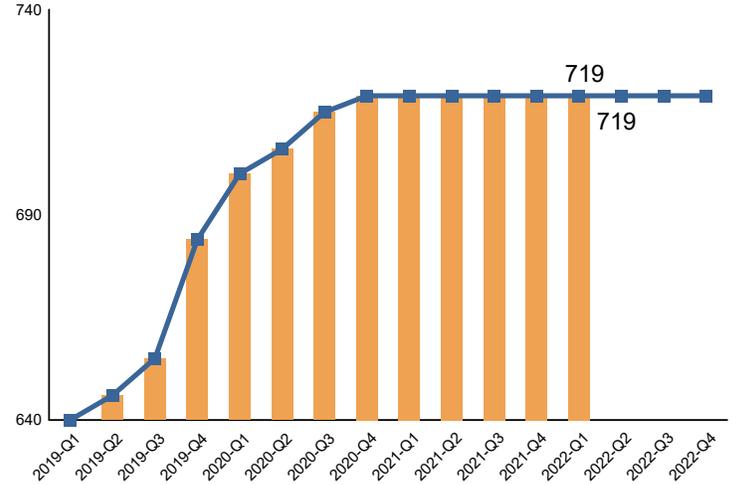


### KEY DELIVERABLES

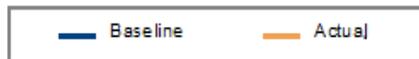
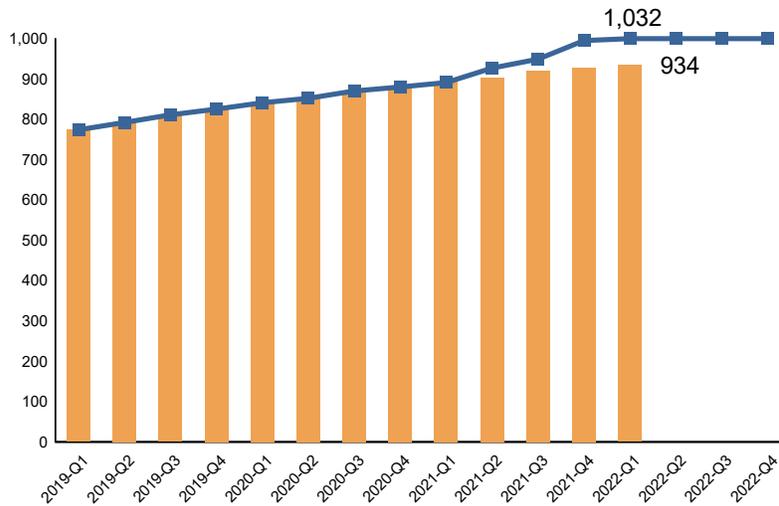
**Legacy Repair & Modernization**



**Capital Improvement Program**



**School Upgrade Program**

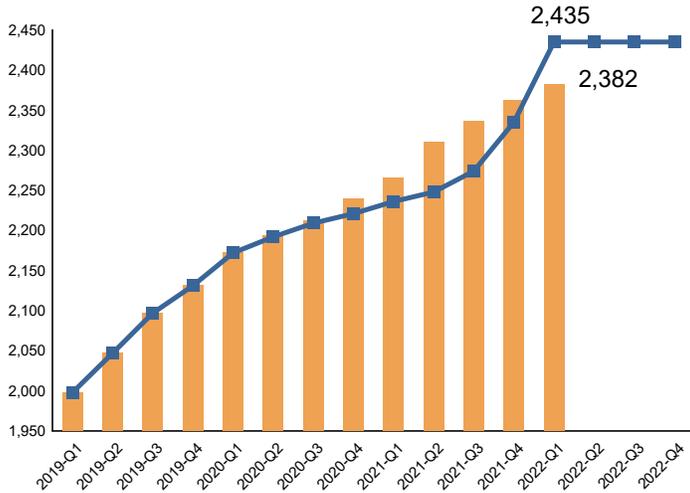


Actual data in the charts above is adjusted at Substantial Completion.  
 Baseline is the 2021 Facilities Services Division Strategic Execution Plan as amended by Board of Education actions to date.

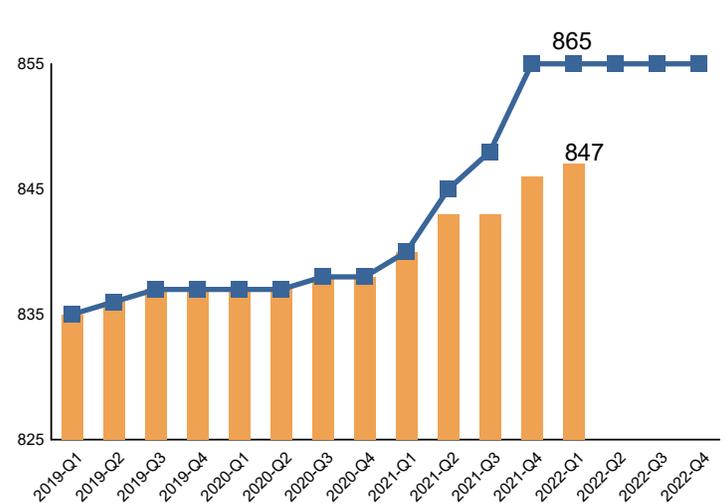


### KEY DELIVERABLES

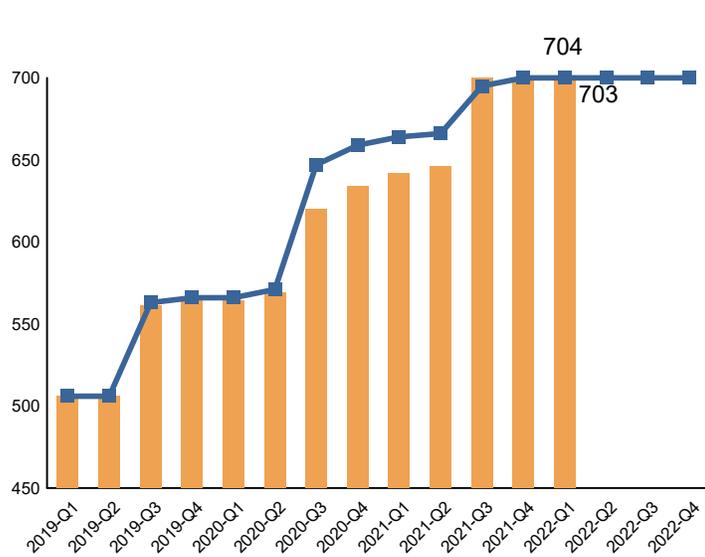
**Board Member/Local District Priority**



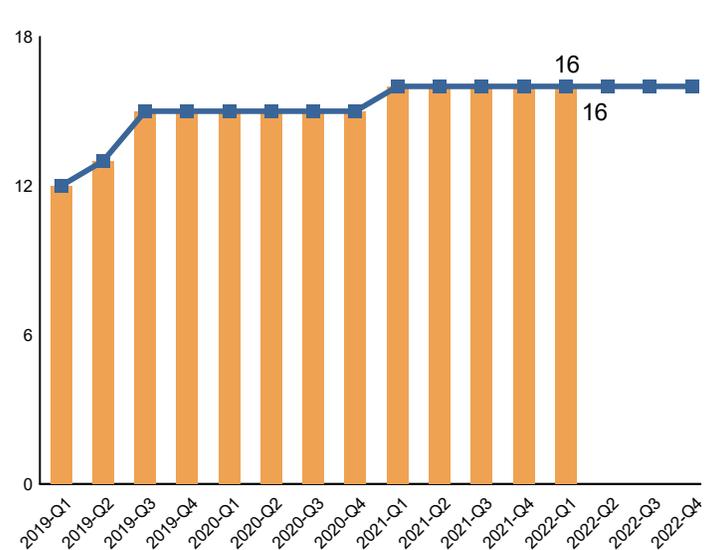
**Early Childhood Education**



**Charter School Projects**



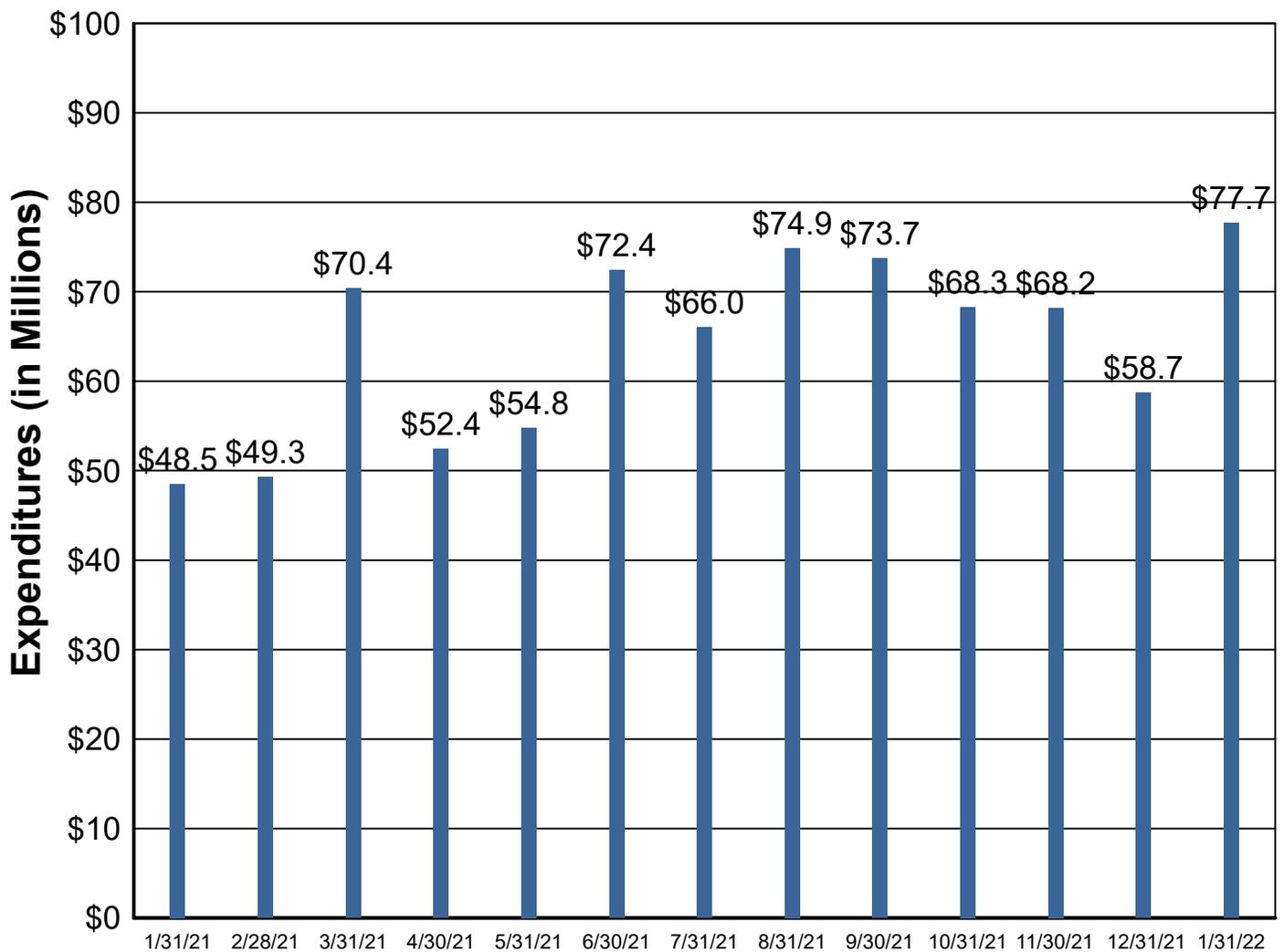
**Adult and Career Education**



Actual data in the charts above is adjusted at Substantial Completion.  
 Baseline is the 2021 Facilities Services Division Strategic Execution Plan as amended by Board of Education actions to date.



# MONTHLY PROGRAM EXPENDITURE CHART



**MONTHLY PROGRESS****NTP Design**

---

<b>Project #</b>	<b>Managed Program</b>	<b>Project Name</b>	<b>Date</b>
10372253	ADA	Carthay Environmental Studies Magnet ES - ADA Improvements	31-Jan-22

**DSA Approval**

---

<b>Project #</b>	<b>Managed Program</b>	<b>Project Name</b>	<b>Date</b>
10369325	ECE	State EEC - Campus Upgrade	24-Jan-22
10368162	SUP	McKinley ES - Comprehensive Modernization	9-Feb-22

**NTP Construction**

---

<b>Project #</b>	<b>Managed Program</b>	<b>Project Name</b>	<b>Date</b>
10372020	LDP	President ES - Install Electronic Marquee	24-Jan-22
10369501	SUP	Rosewood Urban Planning & Design Magnet ES - Walk-In Freezer Modernization	31-Jan-22
10368735	SUP	Rosemont ES - Seismic Retrofit & HVAC in Main Building	1-Feb-22
10372018	LDP	102nd St. EEC - Install Privacy Fence	2-Feb-22
10371714	BMP	Coldwater Canyon ES - Install Secure Entry System	3-Feb-22
10372234	BMP	Harvard ES - Install Privacy Fence	4-Feb-22
10369714	ADA	Normandie ES - ADA Improvements	14-Feb-22
10372229	SUP	Parthenia ES - Secure Entry System	15-Feb-22

**Substantial Completion**

---

<b>Project #</b>	<b>Managed Program</b>	<b>Project Name</b>	<b>Date</b>
10372094	BMP	Westminster ES Magnet - Install Privacy Fence	17-Jan-22
10370867	SUP	Harbor City ES - SEEDS	24-Jan-22
10371847	MCD	Gompers MS - Temp Ramps	24-Jan-22
10367054	ADA	153rd St. ES - ADA Improvements	25-Jan-22
10370478	BMP	Hamlin Charter Academy ES - Parking Gates	27-Jan-22
10372237	BMP	London Continuation HS - Purchase Interactive Displays	27-Jan-22
10371997	BMP	Lankershim ES - Install Promethean Activpanels	27-Jan-22
10372091	BMP	Laurel EEC - Purchase Classroom Furniture and Lunch Tables	31-Jan-22
10368300	SUP	2nd St. ES - Campus Upgrades	31-Jan-22
10368376	SUP	Cabrillo ES - Walk-In Freezer Modernization	31-Jan-22
10371765	LDP	153rd St. ES - Install Electronic Marquee	1-Feb-22
10372143	LDP	Short ES - Install Privacy Fence	2-Feb-22
10370656	SUP	Huerta ES - Synthetic Turf	4-Feb-22
10372088	BMP	Toluca Lake EEC - Purchase Classroom Furniture	7-Feb-22
10371758	BMP	Emelita ES - Install Secure Entry System	7-Feb-22
10372092	BMP	Vine EEC - Purchase Classroom Furniture and Lunch Table	7-Feb-22
10370973	LDP	Burbank Arts Tech Community Magnet MS - Athletic Obstacle Course	14-Feb-22
10372204	BMP	49th St. ES - Install Privacy Fence	14-Feb-22
10372234	BMP	Harvard ES - Install Privacy Fence	15-Feb-22

**DSA Certification**

---

<b>Project #</b>	<b>Managed Program</b>	<b>Project Name</b>	<b>Date</b>
10367066	ADA	Lawrence MS - ADA Improvements	20-Jan-22
10363834	SUP	Audubon MS - Seismic Modernization	14-Feb-22
10368759	SUP	Balboa Mental Health Center - Clinic Expansion	14-Feb-22



## MONTHLY PROGRESS

### Managed Program Glossary

<u>Managed Program</u>	<u>Managed Program Description</u>
2SEM	Two-Semester Neighborhood School Program
ADA	Americans with Disabilities Act - Transition Plan Implementation
ACE	Adult Career Education
ASAB	Asbestos Abatement
B_B	Bond BB
BMP	Board Member Priority
CHRT	Charter School Bond Program
CIPR	Capital Improvement Program
CPS	Certificates of Participation
CRF	Core Facilities
CTE	Career Tech Education
ECE	Early Childhood Education
FA	Fire Alarm
JTU	Joint Use
LDP	Local District Priority
LSS	Life Safety and Seismic Retrofit
M_K	Measure K
MCD	Modified Consent Decree
MJR	Major Repairs
NAC	Non-Air Conditioned Spaces
PFA_Y	Proficiency For All
PMP	Portable Removal Plan
QZB	Qualified Zone Academy Bond
RHU	Relocatable Housing Unit
SLC	Small Learning Communities
SLR_R	Science Lab Renovation Measure R
SRU	Seismic Retrofit Upgrades
SUP	School Upgrade Program
YBR_Y	Bond Funded - Deferred Maintenance



**FORMAL CONTRACT CHANGE ORDER RATES \*  
BY PROJECT TYPE**

<b>Project Type</b>	<b>Original Contract Amount</b>	<b>Final Contract Amount</b>	<b>Change Order Amount</b>	<b>Total Change Order %</b>
Access Compliance	\$173,095,023	\$214,003,242	\$40,908,219	23.63%
Addition	\$108,941,406	\$117,790,000	\$8,848,594	8.12%
Auditorium Renovation	\$5,067,800	\$5,659,252	\$591,452	11.67%
Campus Improvement	\$116,597,737	\$129,970,121	\$13,372,385	11.47%
Career Technical Education	\$1,666,072	\$1,549,583	\$(116,489)	-6.99%
Ceiling/Wall System	\$3,729,835	\$5,567,046	\$1,837,211	49.26%
Charter Augmentation Grant	\$96,231,121	\$96,241,889	\$10,767	0.01%
Comprehensive Modernization	\$229,945,707	\$253,541,329	\$23,595,621	10.26%
Excavation	\$3,738,029	\$3,822,355	\$84,326	2.26%
Fire Alarm System	\$8,731,808	\$9,657,407	\$925,599	10.60%
Flooring	\$2,675,175	\$2,782,173	\$106,998	4.00%
Food Services Renovation	\$11,178,604	\$11,497,223	\$318,619	2.85%
Gym/Athletic Facilities Renovation	\$10,184,171	\$11,305,830	\$1,121,659	11.01%
HVAC	\$224,164,768	\$246,413,366	\$22,248,598	9.93%
IT Network Upgrade	\$2,001,412	\$2,025,427	\$24,015	1.20%
Lunch/Shade Shelter	\$3,857,777	\$4,249,864	\$392,087	10.16%
New School	\$101,763,461	\$112,710,985	\$10,947,523	10.76%
Paving/Greening/Playground Equipment	\$139,564,461	\$162,595,909	\$23,031,448	16.50%
Plumbing/Irrigation/Drainage	\$46,737,829	\$55,881,353	\$9,143,524	19.56%
Portable Removal	\$9,711,320	\$9,862,602	\$151,282	1.56%
Reconfiguration	\$14,041,777	\$15,989,286	\$1,947,509	13.87%
Roofing	\$52,300,842	\$54,016,224	\$1,715,382	3.28%
Seismic Modernization	\$156,239,483	\$175,007,698	\$18,768,215	12.01%
Small Learning Community/Academy	\$9,653,305	\$10,414,056	\$760,751	7.88%
<b>Total</b>	<b>\$1,531,818,923</b>	<b>\$1,712,554,220</b>	<b>\$180,735,295</b>	<b>11.80%</b>

\*Includes Formal Contracts and Job Order Contracts with completion after January 1, 2016.

## BOARD OF EDUCATION ACTIONS

### RECENT BOARD ACTIONS

Report #	Action Item	BOC Date	BOC Resolution	BOE Date	BOE Resolution
160 – 21/22	Amendment to the Facilities Services Division Strategic Execution Plan to Define and Approve 14 Board Member Priority and Local District Priority Projects	1/27/2022	Passed	2/8/2022	Adopted
161 – 21/22	Amendment to the Facilities Services Division Strategic Execution Plan to Define and Approve 22 Projects to Provide Critical Replacements and Upgrades of School Building/Site Systems and Components	1/27/2022	Passed	2/8/2022	Adopted
189 – 21/22	Amendment to the Facilities Services Division Strategic Execution Plan to Define and Approve 46 Parent and Family Center Classroom Upgrade and Improvement Projects	1/27/2022	Passed	2/8/2022	Adopted
190 – 21/22	Amendment to the Facilities Services Division Strategic Execution Plan to Define and Approve a Project to Install a Closed-Circuit Television (CCTV) System at the Richard N. Slawson Southeast Occupational Center	1/27/2022	Passed	2/8/2022	Adopted
191 – 21/22	Amendment to the Facilities Services Division Strategic Execution Plan to Define and Approve Two Early Education Center Playground Matting Projects	1/27/2022	Passed	2/8/2022	Adopted