

**SWEETWATER UNION HIGH
SCHOOL DISTRICT
PROPOSITION "O"
PERFORMANCE AUDIT
For the Fiscal Year Ended
June 30, 2012**



SWEETWATER UNION HIGH SCHOOL DISTRICT - PROPOSITION "O"
For the Fiscal Year Ended June 30, 2012
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Introduction

SWEETWATER UNION HIGH SCHOOL DISTRICT - PROPOSITION "O"

Introduction

June 30, 2012

Executive Summary

On November 7, 2006, the voters of the District approved by more than 55% Proposition O, authorizing the issuance and sale of \$644 million of general obligation bonds for the purpose of improving the learning and safety at every Sweetwater Union High School District campus. On March 12, 2008, the District issued Series 2008A in the amount of \$180,000,000. The funds from this series have been primarily focused on enhancing and upgrading facilities at ten of the District's campuses.

During the course of the fiscal year covered in our performance audit, the District's bond program underwent significant organizational changes. Starting in 2007, the District contracted with Gillbane/SGI, which later became SGI, to manage the bond program. In January 2012, the District suspended the contract and re-organized the facilities department to increase internal capacity and began managing the bond program in-house.

Nigro & Nigro, PC was contracted to conduct a performance audit of the District's Proposition O bond program for the fiscal year ending June 30, 2012. This performance audit is not a financial or a fraud audit. Our audit was conducted in order to accomplish the specific objectives related to the performance, compliance and transparency of the Proposition O bond program.

To accomplish our objectives Nigro & Nigro conducted an in-depth review of three projects: Montgomery High School, Hilltop High School, and National City Middle School. Nigro & Nigro reviewed a sample of bond expenditures to ensure compliance with applicable laws and regulations and to ensure bond program expenditures aligned with the ballot initiative as passed by the voters. We conducted interviews of District personnel, District Governing Board Members, and members of the Citizens' Bond Oversight Committee. Additionally, we reviewed the District's organizational structure and internal processes to assess the bond program's performance.

The most significant findings identified in this report relate to areas of non-compliance uncovered during our audit. We noted several instances of non-compliance with Education Code, Public Contract Code and contract terms and conditions during our audit. These instances are described more thoroughly in the compliance and public outreach portion of this report.

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Audit Scope and Objectives

Our audit was conducted in accordance with U.S. generally accepted government auditing standards for the limited purpose of expressing an opinion on specific objectives for the fiscal year ended June 30, 2012. The objectives of our performance audit were as follows:

- I. Performance
 - a. Review of Financial and Performance Audits to date.
 - b. Review the Management Program and Plan for the current Bond Program.
 - c. Review of Project Budgets including proper authorization and approvals including a comparison of actual project expenditures to approved budgets.
 - d. Design and construction timeline including benchmarking to industry standards or averages.
 - e. Use of best practices and technology regarding the planning and construction of school facilities.
 - f. Payment procedures and processing time.
 - g. Program and construction management structure including consultants, District staff, and fees.
 - h. Change order procedures.
 - i. Construction project delivery methods and performance analysis.
 - j. Best practices for procurement of contractors and professional services and compliance with public contracting code.

- II. Compliance
 - a. Review of a sound statistical sampling of expenditures including detailed expenditures by project to ensure compliance with ballot language and Proposition 39.
 - b. Comply with District policies and State laws and regulations regarding expenditures of bond funds.
 - c. Change order results which include benchmarking to industry standards or averages.
 - d. Comply with legal requirements for prevailing wage and labor compliance.

- III. Transparency
 - a. Evaluate public outreach and communication program.
 - b. Evaluate overall transparency of bond program, including but not limited to the evaluation of the bond website information.
 - c. Review performance of Independent Citizens' Bond Oversight Committee

INDEPENDENT AUDITORS' REPORT ON PERFORMANCE

The Governing Board and the
Citizens' Bond Oversight Committee
Sweetwater Union High School District
Chula Vista, California

We have examined Sweetwater Union High School District's compliance with the performance requirements for the Proposition O General Obligation Bond for the fiscal year ended June 30, 2012, under the applicable provisions of Section 1(b)(3)(C) of Article XIII A of the California Constitution and Proposition 39 as they apply to the Bonds and the net proceeds thereof. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Objectives

The objectives of the examination of compliance applicable to the District are to determine with reasonable assurance that the objectives listed on the previous page have been adequately addressed.

Scope of the Audit

The scope of our performance audit covered the fiscal period from July 1, 2011 to June 30, 2012. The expenditures tested included all object and project codes associated with the Proposition O bond projects. Expenditures incurred subsequent to June 30, 2012 were not reviewed or included within the scope of our audit or in this report.

Procedures Performed

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2012 for the Building Fund. Within the fiscal year audited, we obtained the actual invoices and other supporting documentation for expenditures to ensure compliance with the requirements of Proposition 39 and Proposition O with regards to the approved bond projects list.

To meet our objectives, we performed the audit tests enumerated in this report and also included visiting Montgomery High, Hilltop High and National City Middle to substantiate expenditures charged to Proposition O against actual work performed.

Our audit of compliance made for the purpose set forth in the preceding paragraph would not necessarily disclose all instances of noncompliance.

In our opinion, the District complied with the compliance requirements for the Proposition O General Obligation Bond proceeds with the exception of the instances identified in this report.

This report is intended for the information of the Board of Trustees, Management, and the Citizens' Bond Oversight Committee; however, this report is a matter of public record.

A handwritten signature in blue ink, appearing to read "Ken [unclear]". The signature is written in a cursive style.

February 26, 2013

Performance

SWEETWATER UNION HIGH SCHOOL DISTRICT - PROPOSITION "O"

Performance Audit

For the Fiscal Year Ended June 30, 2012

Objective 1.A. - Review of Financial and Performance Audits to Date

Education Code Section 41020 requires each Local Educational Agency to receive an annual independent audit. Proposition 39, which was passed by California voters in November of 2000, allows tax measures for school facilities to be passed with only 55% approval, but requires a performance and financial audit to be completed annually by an independent auditor.

The District underwent a comprehensive five-year performance review of its bond program in which numerous areas of concern were identified. This report was used as a baseline in an effort to determine audit procedures that would address the most serious issues noted. In the performance audit dated March 20, 2012, numerous findings and recommendations were made to improve and strengthen the efficiency and effectiveness of the Proposition O program.

Procedures

We reviewed financial and performance audits conducted in relation to Proposition O to identify areas that may warrant additional follow up. Those areas of interest are documented throughout this report.

Findings and Recommendations

We recommend that the District continue to receive annual performance and financial audits of its Proposition O bond program. Additionally, we recommend that the Citizens' Bond Oversight Committee evaluate the need for periodic comprehensive evaluations of the bond program.

Objective 1.B. - Review of Management Program and Plan for the Current Bond Program

Over the course of the fiscal year covered in our audit, the District underwent significant changes in its management program for the current bond program and is in the process of updating the Proposition O Master Plan. The current Master Plan was developed in 2005 in anticipation of the election to pass the General Obligation Bonds.

Procedures

We evaluated the current Master Plan for the Proposition O bond program and consulted with District personnel on the procedures for updating the Master Plan. Additionally, we evaluated the organizational structure of the program, which is discussed later in this report.

Findings and Recommendations

We recommend that the District implement a process to update the bond Master Plan every three to five years, or more frequently depending on the amount of construction in progress or to mirror the priorities of the District. This will allow the District to establish new projects or reduce the scope of future projects based on the variances in District projected cost estimates versus actual project costs.

Alternatively, the District may consider developing contingencies or project rankings to evaluate changes in project scope in a more timely manner to achieve operational efficiencies and minimize campus disruptions during instruction. This determination should be made by the Board and should be subject to change in the future based on need.

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Objective 1.C. - Review of Project Budget Analysis

The District worked in conjunction with Seville Group Inc. (SGI), the former bond program management company, and architects to develop the budgets for all of the projects included in our sample. The District creates an original budget for each project at the time of project inception. Once a project has been formally bid or, in the case of a lease-leaseback agreement a contract has been executed, the project budget is updated to reflect the changes. As the projects progress through the stages of completion, the District will wait to re-allocate any "savings" from the original budget until the project is nearing substantial completion. This way the District can be sure to have the full project cost covered, including retention payments prior to re-allocating the funds to alternative projects. However, should significant changes in the scope of budgeted projects change, the District will re-allocate the budgeted amounts as soon as they are approved by the governing Board.

The District prepares and presents to the District's governing Board a report detailing the budget status for all of the District's Proposition O projects. This is also the manner by which the District gets Board approval for budget revisions made in the Proposition O bond program.

Procedures

We reviewed the District's procedures as they relate to budgeting for projects in the Proposition O bond program. Additionally, we reviewed budget documents to analyze the District's overall project budgeting process.

Site	Original Budget Estimate	Revisions	Revised Total Budget	Expenditures to Date as of 6/30/12	Completion Percentage	Total Anticipated Costs
Hilltop High	\$ 19,741,358	\$ 5,117,188	\$ 24,858,546	\$ 23,590,168	94.90%	\$ 24,858,546
Montgomery High	20,913,971	7,029,324	27,943,295	25,505,191	91.27%	27,943,295
National City Middle	16,191,703	(2,968,599)	13,223,104	12,934,625	97.82%	13,223,104
National City Middle (Project 2)	15,273,601	(12,790,307)	2,483,294	974,576	39.25%	2,483,294

Findings and Recommendations

We noted that for the projects selected, the District was more than 90% complete with three of the four site projects. The fourth project showed the largest downward budget revisions and was only 39% complete. However, this large budget re-allocation was made possible due to a large reduction in project scope and approximately \$1.4 million in program management fees. We recommend that the District continue to closely monitor projects on a site-wide basis, as well as a project by project basis, and evaluate significant changes in cost budgets as soon as the information is available.

Additionally, we recommend that the District break-out monthly project revisions to provide more clarity to the Board on project budgets that are being modified, rather than presenting all revisions to date in a single column.

Objective 1.D. - Design and Construction Timelines

The California Department of General Services, Division of the State Architect (DSA) is the authoritative body charged with the jurisdiction of access compliance and general California Building Code enforcement over school districts. Education Code Sections 17280 through 17317 cover the statutory requirements school districts in California must follow in regards to the design and construction or renovation to public works.

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Objective 1.D. - Design and Construction Timelines (continued)

The approval of construction designs by the DSA can often take many months and usually negatively impacts the total delivery time from inception to completion for most school construction projects. However, in April 2008 the District entered into a Memorandum of Understanding (MOU) with the Division of the State Architect to expedite and streamline the review of designs for construction projects with construction cost budgets exceeding \$5 million. The agreement calls for quarterly meetings between the District's representatives and the DSA designated contacts to discuss progress, policy direction and strategies for addressing any outstanding or anticipated issues. Additionally, the MOU states that the DSA agrees to report via telephone or email if any significant deficiencies are found during plan review. The District also agreed in the MOU that, prior to DSA submittal, the District will require and certify that their design teams have incorporated results from the following activities into the submitted construction documents; (a) design team coordination and in-house QA/QC, (b) constructability review, (c) project cost estimate results, and (d) value engineering.

This MOU was incorporated into the District's policies and procedures to ensure efficient review of construction design documents during the construction of the Proposition O bond program.

Procedures

We analyzed the number of days from initial DSA approval to contract award date as well as the total number of days from DSA approval to acceptance of work and notice of completion as filed with the San Diego County Recorder.

Project (Site)	DSA #	Project Description	Contractor	Delivery Method	Number of Days for DSA approval	Number of Days from DSA approval to notice of completion
HTH	109874	Interim Housing	Fordyce	DBB	82	337
HTH	111975	Interim Housing removal	GEM Industrial Electric	DBB	-	190
HTH	109765	Prop O Pr 1	PBG	DBB	187	1,072
HTH	112030	Title IX Field Upgrade	Western Rim	DBB	63	129
MOH	112016	Interim Housing Removal	AEL Construction	DBB	-	253
MOH	109816	Prop O Pr 1 Field	Byrom-Davey	DBB	-	622
NCM	109825	Prop O Pr 1	RC Construction	DBB	132	1,086
AVERAGE						<u>527</u>
MOH	109816	Prop O Pr 1	Swinerton	LLB*	203	1,077
NCM	110696	Prop O Pr 2	N/A	LLB**	609	N/A
AVERAGE					<u>142</u>	AVERAGE <u>1,077</u>

* Project was originally designed and bid as DBB. After termination of the DBB contractor it was converted to LLB.

** Currently proposed delivery method. Project was originally designed to be delivered as DBB.

Findings and Recommendations

The results of our analysis show that, on average, it takes approximately 527 days after initial DSA approval to complete Proposition O projects built under the Design-Bid-Build delivery method and significantly longer to deliver projects under the Lease-Leaseback method. It is important to note that our sample included only one completed project delivered via Lease-Leaseback and seven projects delivered via Design-Bid-Build.

On average the DSA approval time for the projects in our sample was 142 days. However, it is important to note that three of the DBB projects were approved on the same day they were submitted through an over the counter review by the DSA, excluding these same-day approvals the average number of days for DSA approval was 213 days.

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Objective 1.D. - Design and Construction Timelines (continued)

Findings and Recommendations (continued)

Additionally, the scope and nature of the projects in our sample varied greatly which influences construction and approval times. We recommend that the District continue to work collaboratively with the DSA to ensure efficient delivery of Proposition O projects. We further recommend that the Citizens' Bond Oversight Committee and District personnel continue to evaluate design and construction timelines on an ongoing basis to identify any variances. Lastly, we recommend that the District continue to evaluate, on a project-by-project basis, the best delivery method based on price, perspective, timelines, District personnel capacity, and other qualitative and quantitative measures.

Objective 1.E. - Use of Best Practices and Technology Regarding the Planning & Construction of School Facilities

The District utilizes project management software, Prolog, to monitor the progress of Proposition O project budgets, timelines, as well as planning and construction documents during all project phases. The District financial system, TrueCourse, is completely isolated from the Prolog system. This requires the District to duplicate the data entry for contractor payments and billings in both systems.

The major advantage of using Prolog for project management by the District is the functionality of the program and ability to budget across fiscal years with minimal manual manipulation. Additionally, most contractors are familiar with the Prolog system, which helps the District achieve various operational efficiencies in document sharing, planning and communication throughout the planning and construction phases.

Procedures

We reviewed financial information from the District's financial system, TrueCourse, as well as reports generated through the Prolog project management system. We interviewed District staff on the policies and procedures of both systems. Additionally, we compared the financial and budgetary information from both systems as of June 30, 2012.

Findings and Recommendations

We recommend that the District investigate the potential for the two systems to operate in conjunction with each other to reduce the time spent duplicating accounting and financial entries into the systems. This will also help reduce the potential for errors and increase bond program efficiency to assist management in its ability to analyze project progress in a timely manner.

During our comparison of financial and budgetary data, we noted a discrepancy in the total approved project budgets between TrueCourse and Prolog. Prolog reports totaled the current Proposition O Project Budget at \$263,933,837, and TrueCourse showed a total approved budget of \$263,950,744. This variance of \$16,907 represents less than 0.01% of the total program budget. This variance was most likely the cause of timing differences in the final billing of projects; however, due to the limitations of project budget capabilities in TrueCourse we are unable to conclude on where the variance originates.

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Objective 1.F. - Payment Procedures and Processing Time

The District has extensive internal procedures on the processing of payments to contractors. Due to the suspension of SGI from January 2012 to present, various processes were taken over by District staff. The payment process is as follows with brackets denoting SGI positions:

1. The General Contractor shall prepare a "Preliminary Schedule" within ten days of the introduction of the notice to proceed. The activities of the first 90 days of the performance period will be specified in detail. The remainder of the performance period will be titled as "Remaining Construction." The "Preliminary Schedule" shall also include the costs associated to the first ninety days of the performance period.
2. The "Preliminary Schedule" shall be submitted to the District [Construction Manager] by the general contractor. The schedule will be reviewed by the Project Manager and the Project Engineer, who will provide any comments to the individual responsible for entering updates on the construction schedule. The individual responsible for updating the schedule shall approve, revise and resubmit, or reject the schedule. Once the schedule has been approved, it will be entered into Prolog.
3. The purchasing department [finance manager] shall create a contract in relation to the "Preliminary Schedule."
4. The General Contractor, District Inspector of Record (a consultant) and the Project Manager [Construction Manager] will review the progress at/near the end of each month. Any disagreements in regards to the progress of the work shall be addressed during the meeting. Once all parties have come to an agreement, each will maintain a copy of the schedule update.
5. The General Contractor shall put together a formal schedule update and submit to Project Manager [Construction Manager]. [The schedule update shall then be submitted to the Scheduler and Finance Manager for review].
6. The General Contractor shall forward the "Application for Payment" to the Project Manager [Construction Manager] for final review.
7. The signatures of the District Inspector of Record and the Architect are to be acquired prior to the submittal [to the Finance Manager]. The General Contractor is responsible for delivering the complete invoice package to the SUHSD within the first ten days of each month.
8. The Accounting Department [Finance Manager] will review the invoice package and compare to the paper draft to ensure that the documents are complete. The documents are then passed throughout the District for signature approvals. The Certificate of Application for Payment requires the following signatures:
 - a. The Architect
 - b. The Inspector
 - c. The Contractor
 - d. The Construction Manager

Once the Certificate of Application for payment has all signatures, a vendor invoice approval form is created to obtain the following signatures:

- e. Area Project Manager
 - f. Program Controls
 - g. Program Director
 - h. The Director of Planning and Construction
 - i. The Authorized District Representative (accounting)
9. Once all the approvals have been acquired, the Accounting Department is responsible for processing a check for the payment of the invoice. All checks require two signatures.

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Objective 1.F. - Payment Procedures and Processing Time (continued)

Procedures

We reviewed 42 expenditures that were processed throughout the 2011-12 fiscal year. Of the 42 expenditures, in our sample 21 were processed through the procedures that included SGI and 21 were after the suspension of SGI. Expenditures were reviewed to ensure that the approval of contract/purchase orders was in place prior to approval of payment. Additionally, we analyzed the average number of days from invoice to check date to determine the District's average processing time for Proposition O payments.

Findings and Recommendations

Of the expenditures selected for testing, 38 were missing at least one signature from the vendor invoice approval form. The exceptions were as follows:

Missing signature of...	Processed with SGI	Processed without SGI	Total
District Representative	18	11	29
District Representative and Area Project Manager	2	-	2
District Representative, Program Controls and Program Director	-	2	2
Program Controls and Program Director	-	4	4
All with the exception of the Program Director	-	1	1
Total	20	18	38

Parties marked as N/A...	Processed with SGI	Processed without SGI	Total
Project Manager	2	-	2
Program Control and Program Director	3	12	15
Total	5	12	17

We recommend that the District ensure that all required and necessary signatures be acquired prior to the processing of payment for invoices. This will help ensure that all internal review of payments is authorized and has been reviewed by the necessary individuals.

During our review of expenditures and related payments, we noted that the average processing time for the payments we selected was 40.33 days. We recommend that the District ensure payments are processed in a more timely manner to ensure that no additional costs are being incurred. We understand that the District is currently going through significant changes, which may cause a delay in processing times, but the District should closely monitor the time it takes for invoices to be processed and paid.

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Objective 1.G. - Program and Construction Management and Structure

Our audit covered a transitional year in the management of the Proposition O bond program. Construction management services for the first portion of the fiscal year through January 2012 were provided by a third party, SGI. Construction management for the remainder of the fiscal year was conducted "in-house" by District employees and augmented by two San Diego County Office of Education project managers. These two project managers left in August and September 2012 and were replaced by two District project managers in December 2012. As of the time of our audit in January 2013, the District was finalizing the hiring of additional project manager positions, several of which were not in place as of June 30, 2012.

Job descriptions, in regards to the bond program, under the current organizational structure are as follows:

Chief Facilities Executive: Responsible for the oversight of all aspects of the District's facilities management including planning, design, acquisition, and construction of new facilities; coordination of District facility use and asset management; development of short and long-range master plans. This position is also responsible for Maintenance and Operations as well as Transportation. The intent of this position is to ensure the efficient, safe and cost-effective use of staff and other resources in the bond program.

Director of Planning and Construction: Responsible for the planning, implementation and directing the planning and construction operations of the District; development of short and long-range master plans; ensuring the coordination of planning and construction activities with schools and other District departments; serving as the District representative in planning and developing facilities and new construction.

Program Manager: Responsible for researching, developing and implementing program specific information and processes; ensuring effective and efficient program functioning; and assessing program effectiveness and compliance with all relevant laws and regulations

Planning Project Manager: Responsible for managing, planning and organizing capital facility projects; serving as the planning and construction department representative in planning and developing facilities and new construction; ensuring that jobs are completed efficiently and within regulatory guidelines, budget and project deadlines. This individual may act as the Division of State Architect Inspector on projects.

Facilities Specialist: Responsible for performing a variety of specialized accounting and administrative support duties related to planning and development operations and activities; prepares and edits related Board items; develops and maintains spreadsheets; and processes bills, invoices and other facility related documents.

Procedures

We reviewed the program, construction management and structure under the SGI model as well as the current organizational structure of the Proposition O bond program. Additionally, we interviewed District employees and obtained job descriptions for all personnel in the current program and construction management structure. See Exhibit A for the Current Organization Structure and Exhibit B for the Organization Structure prior to January 2012 in the Appendix Section of this report.

Findings and Recommendations

Due to the limited practical application of the current organizational structure, we recommend that the District conduct an analysis of the cost-benefit of providing an in-house program and construction management program versus the cost of procuring these services through a third-party provider. This analysis should include both quantitative and qualitative measures. The District should also, on a continuous basis, conduct an analysis of the utilization of project managers based on current and future project projections to determine whether or not the District has the optimal utilization of department personnel.

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Objective 1.H. - Change Order Procedures

During various phases in the construction process, changes arise that cause adjustments to the contracts leading to change order requests and approvals. The purpose of a change order is to communicate and record changes in the contract amount and/or time. The District has extensive procedures in place related to change order requests and approvals. Below are the steps outlined for change orders:

Field Work Procedures:

1. The General Contractor notifies the Project Manager of work that is determined to be additional.
2. The Architect, along with the project manager, will review the plans and specifications to verify whether or not the work is additional.
3. If the determination is made that the work is not part of the contract plans and specifications, a more in-depth review of what caused the additional work is performed. It is the project manager's duty to see whether the additional work was caused by: oversight, conditions of the area, unanticipated reasons, or plans that were vague or had the work omitted.
4. A request is made to the contractor to advise of the cost of the additional work.
5. The contractor gathers price quotes for the work in question and submits the quotes to the project manager for review.
6. The quotes are reviewed by the project manager in detail, including all charges as well as any profits.
7. The architect is introduced to the information. The architect may request additional information, negotiate the cost, or accept what the contractor has presented.
8. Once the architect has approved, the project manager prepares a *Preliminary Change Order (PCO)* to the District's project manager.
9. The District's project manager along with the architect may:
 - a. Question the cause of the PCO
 - b. Request that additional documentation of the costs be provided
 - c. Request that there be a reduction in the costs
 - d. Agree to what has been proposed in the PCO
10. With the acceptance of the PCO, the data is logged and all supporting documents are maintained on file.

Office Procedures:

1. The PCO and all related supporting documents are scanned into Laserfiche
2. All the relative information for the change order is input into Prolog for review and approval
3. The PCO is printed and forwarded by the project manager for approval signatures by:
 - a. General Contractor
 - b. Architect/Engineer
 - c. Senior Project Manager - SGI
 - d. Program Controls Manager - SGI
 - e. Program Manager - SGI
 - f. School District Director of Planning and Construction
 - g. District Purchasing Department

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Objective 1.H. - Change Order Procedures (continued)

Office Procedures (continued):

4. In Board Resolution #4112, the Board delegated District Staff the Authority to approve change orders on behalf of the District. The delegation of authority is allowable so long as the change order does not exceed \$200,000, and the cumulative change orders do not exceed 10% of the contract and the amount is within the project budget. Listed below are the resolution's specified approval amounts:
 - a. Superintendent- Up to \$200,000
 - b. Assistant Sup. of Facilities & Operations- Up to \$150,000
 - c. Chief Financial Officer – Up to \$150,000 (as authorized by Board resolution in August 2012)
 - d. Director of Planning & Construction – Up to \$150,000
5. The summary sheet for a Change Order is generated and demonstrates a description of the work, change order amount, and additional information related to the change order. The amount of supporting documents for a change order will depend on the scope of work relative to the change order.
6. The Project Manager forwards the executed PCO and corresponding documents to the Quality Manager for review and to ensure that the process is within procedure guidelines.
7. The Quality Manager forwards the approved PCO to the Document Control Assistant for further processing and provides copies of the information to the Project Manager.
8. The Project Manager will inform and submit a copy of the PCO to the general contractor to proceed with the work. No work shall commence until all approvals of individuals specified above are acquired.
9. After the PCO is in place, a Board Item is created which specifies the costs and reasons for the change order.
10. The Board item is forwarded to the District for further review by the Director of Planning and Facilities. The District will then decide to place the Board Item in next month's Board agenda for approval and ratification by the Board.
11. After ratification by the Board, payments may be processed for the change order.
12. Once all change order Board items are approved and if they are more than \$150,000, they are routed for District signatures.
13. After the execution of the change order, sets of the information are distributed to the following:
 - a. The District's Finance Department (1 set)
 - b. The District's Purchasing Department (1 set)
 - c. The General Contractor (1 set)
 - d. Architect/Engineer (2 sets - the second set for submittal to DSA approval)
14. The executed change order and mail dates are entered into Prolog.
15. All change order and related change order documents are scanned into Laserfiche, and the change order documents are filed.

Since January, 2012, SGI no longer provides construction management services. All duties listed above that were handled by SGI have been delegated to District personnel within the Facilities and Planning Department. Changes in duties and responsibilities were effective immediately after January 2012.

Procedures

We reviewed the District's policy regarding change orders. For the time period of our audit, procedures including and not including SGI were applicable. After review of the policies and procedures in place, we reviewed all change orders for all contracts selected for testing. A total of eight contracts were selected for testing. Each of the eight contracts selected for further review currently had multiple change orders applied to the original contract.

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Objective 1.H. - Change Order Procedures (continued)

Procedures (continued)

The Board may authorize the contractor to proceed with performance of the change or alteration, without the formality of securing bids, if the cost so agreed upon does not exceed the greater of the following (1) the amount specified in Public Contract Code Section 20111 or 20114, whichever is applicable to the original contract or (2) 10% of the original contract price.

Findings and Recommendations

Based on review of the operations of the District, delegation of duties to District personnel has been a smooth transition. We noted an average change order rate of 7.39%. During the review of contracts, it was noted that Design Bid Build Contracts had the highest amount of change orders.

All change orders for the contracts selected for testing had the related change order documents on file. Ratification by the Board for all change orders was reviewed to ensure that all change orders had been approved by the Board. The District complied with the documentation requirements for the alterations of the contract, but the cost of the change orders exceeded the limit specified above. Please refer to the Change Orders in the compliance section of this report for more details.

Objective 1.I. - Construction Project Delivery Methods and Performance Analysis

There are numerous project delivery methods available for school construction, the most common types of delivery methods are Design-Bid-Build, Lease-Leaseback, and Multi-Prime.

Design-Bid-Build (DBB): Segregates the design and construction phases of project delivery by awarding contracts to an architect and a separate general contractor. Public Contract Code sections 20111, 20651 and 22002 require a competitive bidding process for all construction, reconstruction, erection, alteration, renovation, demolition and repair work involving publicly owned facilities which exceeds \$15,000. DBB is typically the most inexpensive delivery method; however, one drawback to DBB is change orders, which can significantly alter the final delivery price of a project.

Lease-Leaseback (LLB): The District simultaneously executes a site-lease of property and a facility-lease with a developer-contractor. These agreements give the developer-contractor the right to develop the project and lease the improvements and site back to the District. The lease terms require that the District own the improvements upon expiration of the lease. Education Code Section 17406 states that the governing Board of a school District need not competitively bid the lease-leaseback agreement. The most significant advantage to the LLB delivery method is the establishment of a guaranteed maximum price at the time an agreement is reached.

Multi-Prime (MP): Similar to the Design-Bid-Build delivery method, with the exception that the project is bid by individual trade, rather than a general contractor. As with Design-Bid-Build, the contracts which exceed the \$15,000 bid limit must be competitively bid. The MP delivery method requires a higher level of District personnel involvement since the District is acting as the general contractor on the job.

SWEETWATER UNION HIGH SCHOOL DISTRICT - PROPOSITION "O"

Performance Audit

June 30, 2012

Objective 1.I. - Construction Project Delivery Methods and Performance Analysis (continued)

Procedures

We reviewed the project delivery methods for all projects at Montgomery High School, Hilltop High School and National City Middle School that were completed during the 2011-12 fiscal year.

Project (Site)	Project Description	Contractor	Delivery Method	Contract Award Date	Completed Date	Total Cost
HTH	Interim Housing removal	GEM Industrial Electric	DBB	9/15/2011	2/3/2012	\$ 280,836
HTH	Prop O Pr 1	PBG	DBB	7/27/2009	1/4/2012	14,667,266
HTH	Title IX Field Upgrade	Western Rim	DBB	11/18/2011	3/9/2012	616,100
MOH	Interim Housing Removal	AEL Construction	DBB	10/21/2011	4/27/2012	504,997
NCM	Prop O Pr 1	RC Construction	DBB	4/22/2009	1/4/2012	7,682,218
						<u>\$ 23,751,417</u>
MOH	Prop O Pr 1 Field	Swinerton	LLB	6/15/2010	2/28/2012	<u>\$ 7,972,686</u>

Findings and Recommendations

Design-Bid-Build dominated the delivery method for contracts completed during the 2011-12 fiscal year, accounting for approximately 75% of the total dollar value of completed projects. The project mix in our sample contained a limited number of Lease-Leaseback projects; however, due to the size of the project, the contract accounted for 25% of our total sample. The disparity in sample diversity is caused by the nature and scope of the projects.

For all projects in our sample, the District worked with SGI to determine the best delivery method for each project. With the shift of the management of the bond program, District personnel should continue this trend of evaluating the best delivery method on a project by project basis. This will allow the District to run an efficient bond program and strike a balance of high-quality and cost-effective projects, while continuing to meet deadlines and avoiding cost overruns.

Objective 1.J. - Procurement of Contractors and Professional Services

In order to qualify for state funding from the State Allocation Board (SAB) under the School Facility Program (SFP), Districts are required to certify that a competitive qualifications-based selection process was used for the selection of professional design and other construction services including architects, civil and structural engineers, and construction managers. District policy requires that all professional services be sought through a competitive request for qualifications (RFQ) process. This enables the District to evaluate the qualitative and quantitative aspects of professional services.

Procedures

We reviewed the District's policy and procedures for procuring contractors and professional services.

Findings and Recommendations

We recommend that the District continue to follow its policy and procedures for the procurement of contractors and professional services to ensure the District remains eligible for any potential funding from the State Allocation Board.

Compliance

SWEETWATER UNION HIGH SCHOOL DISTRICT - PROPOSITION "O"

Compliance Audit

June 30, 2012

Objective 2.A-B. - Expenditures

Passage of Proposition 39 amended article XIII A of the California Constitution to allow for the levy of ad valorem taxes on real property in excess of the one percent limit to pay debt service on bonds issued for school construction with the approval of 55% of the votes cast rather than the previously required two-thirds of voter approval. Proposition 39 also requires that ballot measures must:

1. List the specific school facilities projects to be funded, and must certify that the Governing Board has evaluated safety, class size reduction and information technology in developing the list.
2. Require that the Governing Board conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.
3. Require that the Governing Board conduct an annual independent financial audit of the bond proceeds until all of the proceeds have been expended.

Procedures

We reviewed 42 payments for completeness, authorization, allowability under the Proposition O ballot language and approved project listing, in addition to ensuring compliance with each applicable contract. These payments selected accounted for a total of 52% of the total 2011-12 Proposition O expenditures.

Findings and Recommendations

We did not find any payments for activities that did not comply with the approved ballot language in our sample. However we did note that five of the expenditures selected for testing were payments to SGI, the District's former construction management company. Upon review of the contractual agreement and the payments, it was noted that SGI was allowed reimbursements. Reimbursements for single items costing over \$500 required written pre-approval by the District. During the review of the five expenditures selected for testing, it was noted that all five payments to SGI included reimbursements for multiple items exceeding the \$500 mark. The documentation did not demonstrate any written pre-approval by the District for the purchases. Upon inquiry, it was noted that only verbal approval was provided for the purchase of the goods. Though the District no longer has SGI as their construction management company, we recommend that all contracts be thoroughly reviewed prior to payment processing, to ensure that all expenditures have been processed according to what has been outlined in the contract. This will help ensure that the funds are only being spent on authorized work and equipment. In the contract, it is specified that any reimbursements over \$500 without written pre-approval must be paid back to the District by the construction management company. We recommend that the District follow all procedures and requirements outlined in the contract with SGI.

For a decrease in costs and an increase in efficiencies, we recommend that the District Governing Board approve the District to operate under Uniform Construction Cost Accounting (UCCA) guidelines and regulations. The main advantage to operating under the UCCA regulations is an increase in the bid threshold for construction projects from \$15,000 to \$175,000. This could significantly reduce the total project delivery time and streamline the award process for the District's smaller construction projects.

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Objective 2.C. - Change Orders

Public Contract Code Section 20118.4 governs change orders as they relate to construction and modernization projects at school Districts in California. Public Contract Code Section 20118.4 states the following:

If any change or alteration of a contract governed by the provisions of Article 3 (commencing with Section 39643) of Chapter 4 of Part 23 of the Education Code is ordered by the governing Board of the District, the change or alteration shall be specified in writing and the cost agreed upon between the governing Board and the contractor. The Board may authorize the contractor to proceed with performance of the change or alteration without the formality of securing bids, if the cost so agreed upon does not exceed the greater of:

(a) The amount specified in Section 20111 or 20114, whichever is applicable to the original contract; or

(b) Ten percent of the original contract price. The governing Board of any school District, or of two or more school Districts governed by governing Boards of identical personnel, having an average daily attendance of 400,000 or more as shown by the annual report of the county superintendent of schools for the preceding year, may also authorize any change or alteration of a contract for reconstruction or rehabilitation work other than for the construction of new buildings or other new structures, where the cost of the change or alteration is in excess of the limitations in subdivisions (a) and (b) but does not exceed 25 percent of the original contract price, without the formality of securing bids, when such change or alteration is a necessary and integral part of the work under the contract and the taking of bids would delay the completion of the contract. Changes exceeding 15 percent of the original contract price shall be approved by an affirmative vote of not less than 75 percent of the members of the governing Board.

District policies and procedures related to change orders state that the project manager is responsible for monitoring change orders to ensure that the total change order does not exceed the maximum allowed 10%.

Procedures

We reviewed every active contract at each of the three school sites selected (Montgomery High, Hilltop High, and National City Middle), to test for compliance with Public Contract Code Section 20118.4. Our sample included a total of eight contracts. The total approved change order amount of each contract was reviewed to ensure that the 10% threshold was not exceeded.

Findings and Recommendations

We noted that one of the contracts tested had change order amounts totaling 15.88%, which exceeds the maximum allowable change order percentage. The original contract price was \$12,657,000, and multiple change orders totaling \$2,010,266 were approved. The District did not comply with the requirements of Public Contract Code Section 20118.4 for this contract and should have stopped construction in order to allow the District to collect bids through a competitive process for the additional work required. It is essential that District employees are aware of this requirement, and that change orders exceeding 10% of the contract price are not approved unless the proper procedures have been followed.

SWEETWATER UNION HIGH SCHOOL DISTRICT - PROPOSITION "O"

Compliance Audit

June 30, 2012

Objective 2.D - Prevailing Wage and Labor Compliance

California Department of Labor Code, Part 7, Chapter 1, Article 2 1773 states that, "The body awarding any contract for public work, or otherwise undertaking any public work, shall obtain the general prevailing rate of per diem wages and the general prevailing rate for holiday and overtime work in the locality in which the public work is to be performed for each craft, classification, or type of worker needed to execute the contract from the Director of Industrial Relations... In determining the rates, the Director of Industrial Relations shall ascertain and consider the applicable wage rates established by collective bargaining agreements and the rates that may have been predetermined for federal public works, within the locality and in the nearest labor market area... If the director determines that the rate of prevailing wage for any craft, classification, or type of worker is the rate established by a collective bargaining agreement, the director may adopt that rate by reference as provided for in the collective bargaining agreement and that determination shall be effective for the life of the agreement or until the director determines that another rate should be adopted."

The District procedure to ensure compliance with this requirement is to insert a provision in each contract requiring that contractors affirm that they use and pay prevailing wages to all individuals performing work under the contract.

Procedures

We reviewed and confirmed that the District's contracts included a provision requiring the contract to affirm the use and payment of prevailing wages to individuals performing any services related to the contract.

Findings and Recommendations

We found that all of the eight contracts selected for testing included a section specifically addressing prevailing wages and the payment of prevailing wages of all related workers. We recommend that the District continue to ensure that any new contracts acknowledge the payment of prevailing wages, and that the payment of these wages continues to be done throughout the life of the contract.

Transparency

SWEETWATER UNION HIGH SCHOOL DISTRICT - PROPOSITION "O"

Transparency

June 30, 2012

Objective 3.A. - Public Outreach and Communication Program

During the year, the District ended its relationship with SGI, who subcontracted with Marston+Marston, Inc. to assist with the public outreach program associated with informing interested parties on Proposition O. Marston assisted the District with contractor outreach, meetings with civic groups, ground breakings, brochures, flyers and website maintenance. The relationship with Marston ended in January 2012 and the responsibilities for public outreach and communication were given to the Grants and Communications department within Sweetwater UHSD. They are the primary contact for promotion of projects, events, website updates and social media accounts.

The Grants and Communications department coordinates ribbon cuttings, ground breaking ceremonies, phase progress updates through events such as its "topping off" ceremony, and provides information for media requests. As an example the "topping off" ceremony was publicized amongst the community and held at Montgomery Middle School recently. These types of events involve coordination with school sites, writing a script for the event, coordinating speakers and emcees, getting refreshments for the event and sending out media advisories, in addition to speaking with any media who attend the events.

The task of updating the bond program website is overseen by the Grants and Communications department, but is maintained by both the Planning department and Grant and Communications departments. There are currently no specified timelines for making updates to the website although we were informed that updates are made approximately every two weeks. Planning has access to their site directly and can make minor content changes at any time. The District's main webmaster is in the Grants and Communication office and can make changes and assist with changes as needed. Updates made to many of the areas are done at the direction of the Planning department since they are more intimately familiar with the projects and their timelines.

Procedures

We reviewed the District's public outreach and communication program to determine its effectiveness.

Findings and Recommendations

During times of unrest, it is important for the District to focus its efforts on restoring the trust of the public. Regaining the trust of the public will involve rebuilding the community's confidence in the Proposition O bond program. A direct and focused effort should be made to highlight the past achievements and to further increase the transparency of the program.

The Grants and Communication department should take a more active position in promoting the works of Proposition O through its social media outlets.

Updates should be made to the website including, but not limited to, adding a community outreach section so the times and dates of future events can be more easily accessible and known.

SWEETWATER UNION HIGH SCHOOL DISTRICT - PROPOSITION "O"

Transparency

June 30, 2012

Objective 3.B. - Bond Program Transparency

Internet Website

The bond program internet website, as consistent with Education Code Section 15280(b), requires that certain documents relating to the Oversight Committee be made available on an internet website maintained by the Board. Information pertaining or relating to the Oversight Committee shall appear on a District maintained and supported website.

The District originally created BuildingPropO.com and maintained the website with assistance from Marston+Marston, Inc. In September of 2012, the District reportedly published a new website, BuildingPropO.SweetwaterSchools.org, which has been maintained and updated by District staff since its original inception. During the time of our audit, in January 2013, the District website linked users to the now defunct BuildingPropO.com website. As of February 2013 the District has updated this link to direct visitors to its new, up-to-date BuildingPropO.SweetwaterSchools.org website. However, the old website is still accessible, a top hit on Google and other web searches, and does not re-direct users to the new website.

The District should be commended; the new BuildingPropO.SweetwaterSchools.org website is very informative and contains a plethora of Proposition O bond-related information. The website has numerous pictures and a wealth of documents including the Oversight Committee meeting minutes, agendas and other meeting-related media. The task of updating and ensuring the website's content remains current falls to the District's Grants and Communications department.

Website Comparisons

When evaluating the content of the District's improved BuildingPropO.SweetwaterSchools.org website we compared the offerings to those of other South Bay Districts with Proposition 39 bonds. We reviewed the layout, content, ease of use, and abundance of pertinent information. The comparisons made go beyond the required information and examine whether the content and user experience provided is on par with the efforts of other local school Districts.

BuildingPropO.SweetwaterSchools.org

The website is a very useful platform for the Districts facilities program and can be an inexpensive and effective tool at getting information out to the public. The website contains a detailed listing of projects with each getting its own page which includes 3D animations to help the average user paint a picture of what the final project will look like. Also, on the individual project pages are pictures showing the progress of work including architectural renderings, ground breaking and construction.

As part of District's use of social media to promote Proposition O projects, the District has an RSS feed, Twitter, Facebook and a link to YouTube content. However, the District Facebook page, RSS feed and Twitter account does not appear to be monitored or updated on a consistent basis. In today's social media driven society it is exciting to see the District embracing these opportunities to inundate the community with information.

When comparing the content of BuildingPropO.SweetwaterSchools.org to that of South Bay Union School District's BuildingPropX.com only a few elements were noted that were not already incorporated into Sweetwater's bond website. Those elements include a mailing list which keeps those interested parties apprised to the bond program's progress. Also noted was a hotline in which information about the program could be obtained. Lastly, their page included a frequently asked questions (FAQ) section. Although the extent of these sections were not fully utilized, they do serve a need that is not currently represented on the Proposition O website.

SWEETWATER UNION HIGH SCHOOL DISTRICT - PROPOSITION "O"

Transparency

June 30, 2012

Objective 3.B. - Bond Program Transparency (continued)

Findings and Recommendations

The District should immediately take down, disable, or redirect its old outdated site BuildingPropO.com as it is not providing current information about the bond program to the general public. It is important to understand that Google and other web-based search engines are major drivers of getting people connected to websites. We found that the second hit is for the defunct website, second only to the District's homepage. This is a critical time for the District to appear open and transparent in its proceedings. We recommend that the District work with the Grants and Communications department as well as the Information Technology department to determine a timely action plan to redirect web traffic to its new and current website.

The District should continue to strive for increased levels of fiscal transparency. The key is to determine how best the information can and should be shared with the taxpayers and public at-large. The goal should be to shine a light on the true costs of the construction, so that taxpayers and their elected representatives can be held accountable.

The District should establish timelines to ensure that the information received and reviewed by the CBOC is the most current information available. Currently, policies by the District only require that the following be posted: minutes of the Oversight Committee meetings, reports issued by the oversight committee and documents formally received by the Oversight Committee.

The District and Oversight Committee should work together to determine what information can be shared with the public via the established website and determine how often updates should be completed.

The District will have to continue to work at building the positive feelings associated with improving school facilities to help combat the recent negative publicity. A concerted effort must be made at all levels to show real change, and the District must continue to make strides towards greater transparency.

The District needs to support the Grants and Communications department by either providing additional resources which will allow updates to be made the BuildingPropO.SweetwaterSchools.org website or consider hiring a public relations firm which can update the site on a more regular basis.

Objective 3.C. - Review of Citizens' Bond Oversight Committee

Education Code Section 15282(a) requires that the composition of the Oversight Committee consist of nine members and at no time less than seven members and include members from the following:

- one member who is active in a business organization representing the business community located within the District
- one member who is active in a senior citizen's organization
- one member who is active in a bona fide taxpayer association
- one member who is the parent or guardian of a child enrolled in the District
- one member shall be both a parent or guardian of a child enrolled in the District and be active in a parent-teacher organization such as the Parent Teacher Association or school site council

SWEETWATER UNION HIGH SCHOOL DISTRICT - PROPOSITION "O"

Transparency

June 30, 2012

Objective 3.C. - Review of Citizens' Bond Oversight Committee (continued)

The committee is required to inform the public, at least annually in a written report, concerning the expenditure of Proposition O Bond proceeds. In carrying out this purpose the Oversight Committee shall:

- Actively review and report on the proper expenditures of Proposition O bond proceeds
- Advise the public as to whether the District is in compliance with the requirements of Article XIII A, Section 1(b)(3) of the California Constitution, which provides that:
 - Bond proceeds may be expended only for the construction, reconstruction, rehabilitation, or replacement of school facilities, including furnishing and equipping of school facilities as approved by the voters and as identified in the school facilities project list prepared for the Proposition O.
 - No bond proceeds are used for any teacher or administrative salaries or other school operating expenses.
 - Annual independent performance audits must be performed by an independent consultant selected by the District.
 - Annual independent financial audits must be performed by an independent consultant selected by the District.

The Committee is responsible for reviewing the District's general obligation bond program, which is authorized for \$644 million as approved by the voters on November 6, 2006 and was established within the required timeframe after the certification of the election results for Proposition O.

Procedures

We reviewed the composition of the Citizens' Bond Oversight Committee as of June 30, 2012 and additionally reviewed the committee's current composition. Our audit included meeting with committee members at our pre-audit meeting held on January 10, 2013 and conducting additional interviews with District staff members throughout our audit process. Additionally, on January 15, 2013, we spoke with the Committee Chairperson to gather information on how they believe they are performing with District leadership and the community.

Findings and Recommendations

As of June 30, 2012, the Oversight Committee only had five members, with only one of the required membership categories filled. Based on the composition of the oversight committee as of January 10, 2013, the committee only had eight members and had a vacancy for the member who represents a parent active in a parent teacher organization. We recommend that the District and Citizens' Bond Oversight Committee members continue to actively promote the open committee seat. Additionally, the District needs to develop mechanisms so that when a committee position becomes available the information is communicated to the right audience. The goal needs to be to get the information on the opening out to the required membership contingent. In the case noted, information should be communicated to all parent teacher organizations within the District.

The Citizens' Bond Oversight Committee believes that the committee is dedicated to being a voice of the taxpayers and represents the best interests of the community and ultimately the District. They note that "their job is not easy and at times they must overcome adversity." They have done their due diligence to comply with the recommendations of professional organizations such as the California League of Bond Oversight Committees. With the intent of the committee to be that it ensures that the expenditures of bond measures are in strict conformity with the law; that taxpayers directly participate in the oversight of bond expenditures; and that members of the oversight committees alert the public to any waste or improper expenditure of school construction bond money, we believe that the committee is completing this mission. We would encourage the committee to continue in its role of being a sounding Board for the public and stay committed to its oversight responsibilities.

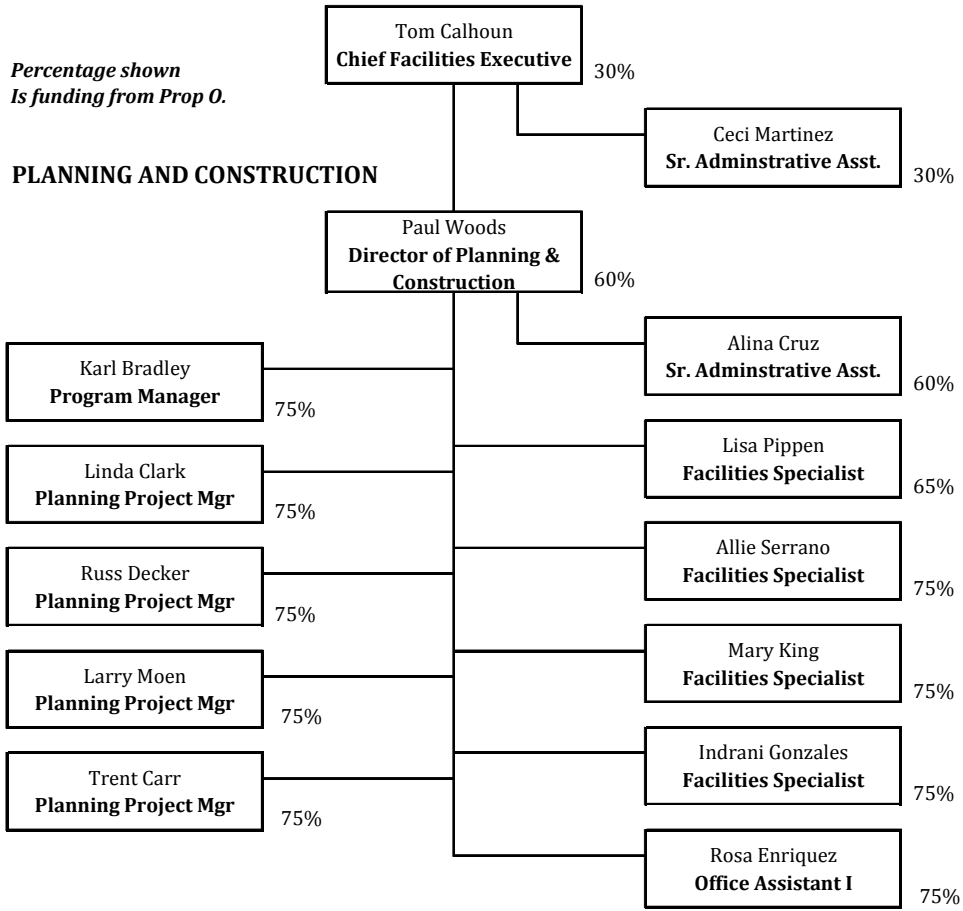
Appendix

SWEETWATER UNION HIGH SCHOOL DISTRICT - PROPOSITION "O"

Exhibit A

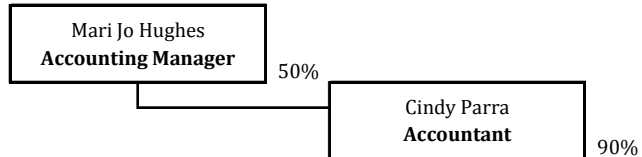
June 30, 2012

Planning and Construction Staffing

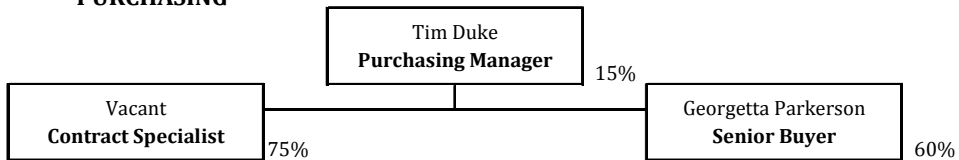


Support Staff from other Departments

FACILITIES FINANCE



PURCHASING



GRANTS & COMMUNICATION



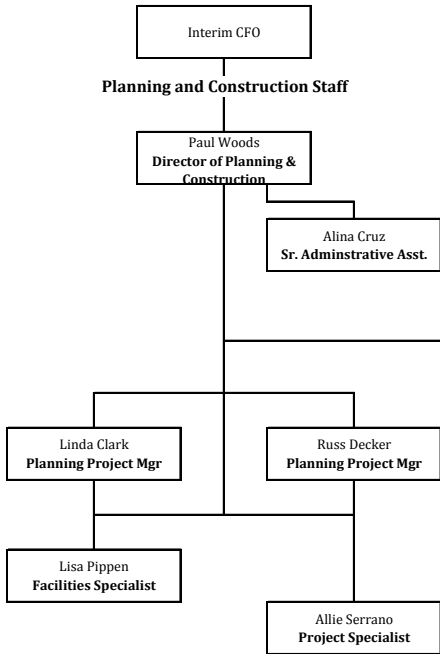
SWEETWATER UNION HIGH SCHOOL DISTRICT - PROPOSITION "O"

Exhibit B

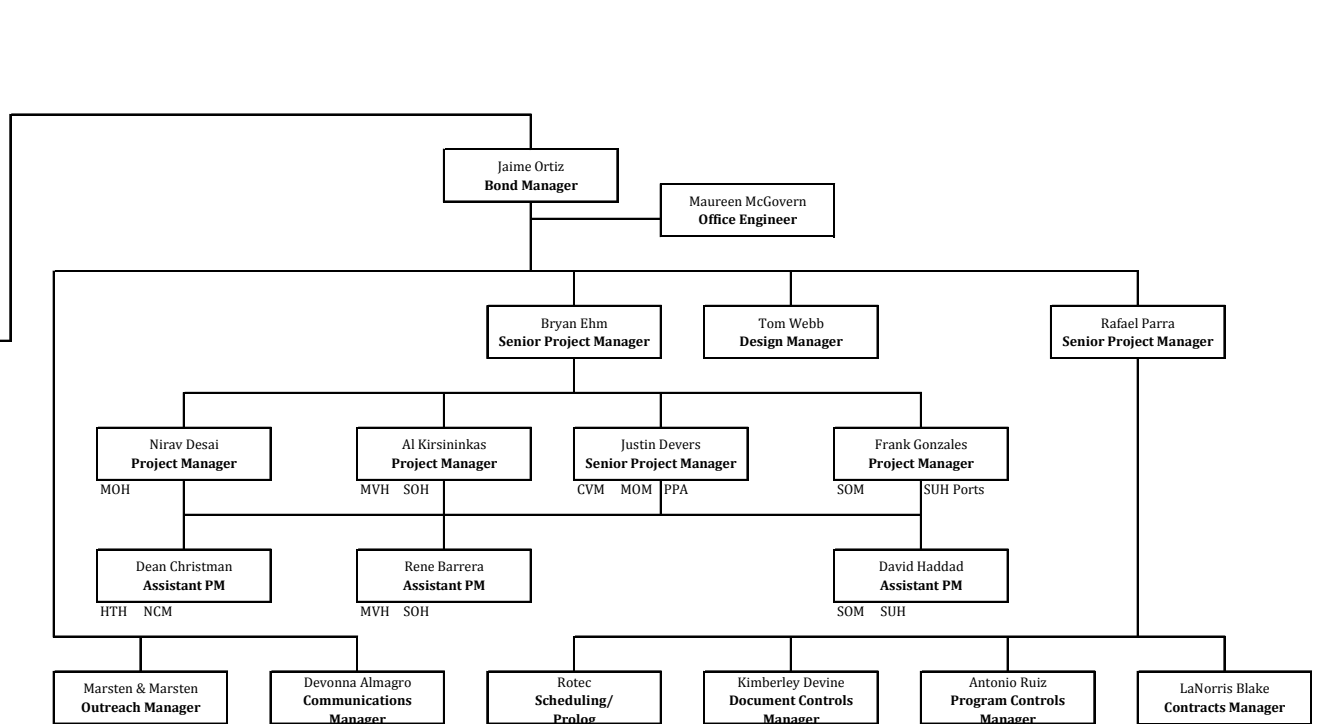
June 30, 2012

Planning and Construction Staffing

DISTRICT STAFF

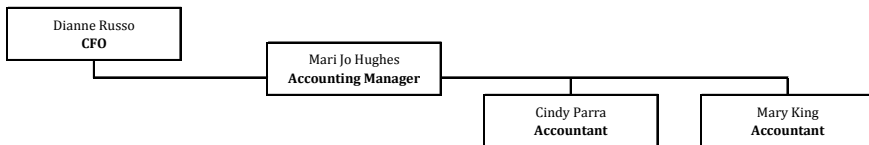


BOND PROGRAM MANAGEMENT STAFF - SGI



Support Staff from other Departments

FINANCE



PURCHASING

