



Pre-Engineered School: Dougherty Valley

Welcome to the September 2009 edition of Building Blocks. This edition provides valuable updates regarding process improvements currently under consideration at the Implementation Committee and a new pilot outreach program regarding fiscal internal controls. Information is also provided regarding the Office of Public School Construction's presentation at the County School Facility Consortium's 2009 Annual Summit. In addition, be sure not to miss the article by State Allocation Board Member and Senator Mark Wyland, and an interview with Inspector General Laura Chick.

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# Building Blocks

The Office of Public School Construction newsletter

*"To enrich the lives of California's school children as stewards of the taxpayers' commitment to education"*

**ARNOLD SCHWARZENEGGER**  
*Governor, State of California*

**FRED AGUIAR**  
*Secretary, State and Consumer Services Agency*

**WILL BUSH**  
*Director, Department of General Services*



Office of Public School Construction  
STAFF TO THE STATE ALLOCATION BOARD

# The Importance of Career Technical Education

By Senator Mark Wyland, State Allocation Board member



My passion for education increased while serving on the Escondido Union School District Board from 1997-2000. Since my election to State Assembly and more recently to State Senate, education has been one of my top priorities. I am particularly interested in the areas of Career Technical Education (CTE), Civics Education, and Science, Technology, Engineering and Math Education, all of which have real-world applicability to our students' futures.

Renewing CTE programs in schools is one way to address California's 30 percent dropout rate, the most significant issue the Legislature and school leaders can address together. I am dedicated to ensuring that California's public education system includes all of our students by preparing them for college or the workforce. In fact, I believe the key to a stronger economy in California starts in our schools by ensuring that all schoolchildren, no matter the path they choose to take, are succeeding.

Furthermore, I am interested in pursuing inexpensive changes that would help support CTE programs. For instance, last year, I authored a bill that would have provided school districts with the option of accepting contributions of CTE equipment and donations of labor or construction materials as part of their matching share under the [Career Technical Education Facilities Program](#). Districts deserve as much support as possible in seeking to create, improve, or restart much-needed CTE programs.

Detailed information on my [background](#) is available online.

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# Make California Shine

An Interview with Inspector General Laura Chick



Sacramento - September 9, 2009

Rebecca Kirk and Wendy O'Donnell of the Office of Public School Construction (OPSC) met with California's Inspector General Laura Chick and two members of her staff, Mary Kelly and Angie Williams. The following represents a summary of the interview that ensued.

*Will you please comment on your mission as California's first Inspector General?*

**Ms. Chick:** My primary mission as Inspector General of California is to ensure that federal stimulus dollars received in California are spent wisely and well.

*Is there anything in particular that you would like to say directly to school district superintendents, school facilities representatives, school board members, and county offices of education?*

**Ms. Chick:** California school districts have already received **\$3.4 billion** in recovery funds, in addition to State and local bond funding. While I am sensitive to the fact that school districts are subject to many audits and reviews, accountability is a necessary component in the receipt of these precious public funds, which must be expended with care. Therefore, school districts are responsible for utilizing oversight and scrutiny with their construction projects to ensure that they are completed on time, on budget, and with quality. In addition to accountability at the school district level, accountability in the administration of public funds is necessary and provides an opportunity to rebuild the public's trust in government to handle money efficiently. Therefore, it is important that State administrative processes are fair, complete, and consistent. School districts should be able to successfully plan and receive funding for their projects using the most cost efficient methods available within State Agencies.

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You recently spoke at the [August State Allocation Board meeting](#) and discussed your support for audit process improvements undertaken by the OPSC. Do you have any comments regarding these and other process improvements currently underway at the OPSC?

**Ms. Chick:** I am hopeful that ongoing organizational improvements undertaken by the OPSC will lead to a streamlined application process and increased accountability. I am very supportive of these improvements, particularly audit process improvements that incorporate risk assessments for better use of resources, and site visits, which are invaluable for both auditors and school districts.

*Any additional comments that you would like to share at this time?*

**Ms. Chick:** School officials and the State need to work together as energetic partners in demonstrating to the public that school construction funds are being spent wisely. School districts that maintain good records and solid fiscal systems should welcome and work with State auditors in order to have their accomplishments known. In addition to providing necessary transparency and accountability for public funds, positive audit results demonstrate prudent spending, providing the opportunity for increased local support and additional future funding.

If you have thoughts or ideas on ways to ensure the accountability and transparency of public funds, we encourage you to share them at [ig@inspectorgeneral.ca.gov](mailto:ig@inspectorgeneral.ca.gov).

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# Out in the Open

Transparency and Outreach. These were the central themes of the Office of Public School Construction (OPSC) presentation at the County School Facilities Consortium's 2009 Annual Summit. In these times of rapid and dynamic change, the OPSC realizes that a lack of information can translate into lost opportunities for school districts. To assist districts in navigating through these turbulent times, the OPSC highlighted outreach services provided by the Plan Verification Team, Program Services, and Fiscal Services. Additionally, resources available on the OPSC Website were discussed. These resources include forms, handbooks, guides, reports, mass mailers, regulations, links to SAB and Implementation Meeting Webcasts, and press releases. Finally, updates to the Financial Hardship two-tier review process, specifically improvement in review times and future issues to be addressed, were discussed.



## The School Facility Program

Since the inception of the School Facility Program in 1998, voters have authorized \$35.4 billion in bond funds, and the State Allocation Board (SAB) has apportioned 9,485 projects for a total of...



Since the freeze placed on disbursements from the Pooled Money Investment Board, the SAB has accepted and processed unfunded approvals for 350 projects for a total of...



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# Qualified School Construction Bonds and School Facility Program Accountability

By Gabriel Koponen, Auditor

On August 28, 2009 the California Department of Education awarded \$700 million in tax credit bond authorizations to 43 qualifying school districts and county offices of education. These Qualified School Construction Bond (QSCB) tax credits provide federal income tax credits in lieu of interest to lenders who purchase bonds from eligible school districts.

The Office of Public School Construction (OPSC) would like to remind school districts that are recipients of the QSCB tax credits to plan for financial accountability for these bond funds if they are used for the school district's required contribution for School Facility Program (SFP) funded projects.

These projects will be audited at closeout. School districts should be prepared to provide supporting documentation for any SFP project expenditures funded by QSCB tax credits, in addition to the accounting systems that may already be in place to track State SFP bond funds.

For more information, please contact:

Gabriel Koponen at (916) 323-7939 or [gabriel.koponen@dgs.ca.gov](mailto:gabriel.koponen@dgs.ca.gov)



## Did you know?

The Office of the State Controller awarded the Office of Public School Construction an Award for Achieving Excellence in Financial Reporting for the School Facilities Aid Program year ending June 30, 2008, for a number of funds. For further details, please visit the "New Items" section of our web page.

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# Use of Emergency Repair Program Funds

Earlier this year, the Governor and the Legislature adopted various changes to the Education Code to provide school districts with flexibility in the use of funds between various educational programs. Districts should be aware that the [Emergency Repair Program](#) (ERP) is NOT part of these flexibility provisions. The program is administered by the Office of Public School Construction on behalf of the State Allocation Board (SAB) and provides project-specific funding to mitigate immediate health and safety issues at eligible school sites.

[ERP Regulations](#) and the Education Code provisions governing the program require that ERP funding allocated by the SAB be spent on the projects identified in the school district's application for funds. Any funds not used for the ERP project must be returned to the State for subsequent apportionment to other districts needing ERP funds.

For more information, please contact:

Ngozi Pruettt at (916) 327-0297 or [ngozi.pruett@dgs.ca.gov](mailto:ngozi.pruett@dgs.ca.gov)



## Seismic Mitigation Program Amendments

The State Allocation Board (SAB) adopted amendments to the seismic mitigation program at the August 26, 2009 SAB meeting. These amendments allow four additional structure types to become eligible for funding and allow eligibility for buildings in Ground Shaking Intensity factor zones of 1.68g or higher (instead of 1.70g). These changes, which will take effect upon approval by the Office of Administrative Law, allow the program to retain its focus on the most vulnerable facilities while expanding eligibility criteria to encourage program participation. There is currently \$195.8 million remaining for the seismic mitigation program.

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# Process Improvements Currently Under Consideration

At the September 3, 2009 Implementation Committee meeting, the Office of Public School Construction (OPSC) proposed two process improvement concepts for consideration. The complete [agenda items](#) and the [webcast](#) of the September meeting are available online. Discussion on these proposals will continue at the October 1, 2009 Implementation Committee meeting. Districts will be notified as the process improvements are finalized and implemented.

## Career Technical Education Facilities Program (CTEFP) Improvements

The OPSC has proposed to increase the time period districts have to submit California Department of Education and Division of the State Architect plan approvals from 12 to 15 months after the reservation of funds apportionment date. The revised timeline would apply to the third cycle and any subsequent acceptance periods thereafter, allowing districts a longer time period to obtain necessary approvals. The OPSC would like to initiate a mechanism to adjust a CTEFP reservation of funds apportionment when the verified project costs are less than the apportionment. This would allow the maximum amount of funds to be available for subsequent CTEFP funding cycles, which could result in more CTEFP projects being funded. Finally, the OPSC discussed changing the expenditure reporting procedure to provide a mechanism to remit savings and interest earlier. Current CTEFP program regulations prohibit districts from retaining savings. This proposal would require the applicant to return savings with the final expenditure report, thus owing less interest to the State. By adopting this mechanism, the OPSC may fund more projects in a timely manner with the expeditious return of savings.

## Improvements to School District Appeal Request Document/ Process Improvements for Facility Hardship Requests

The OPSC has proposed a new Facility Hardship request submittal checklist. No changes would be made to program eligibility requirements, but this new tool would provide clearer direction to applicant districts, including a list of information and documentation typically needed when submitting a Facility Hardship request package. This is intended to help avoid workload backlogs caused by incomplete submittals, and to help ensure that requests include documentation Staff typically relies upon to move an application forward.

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# Outreach Pilot Project

By Dennis Mehl

The Office of Public School Construction has launched a new pilot program involving program and fiscal staff in an effort to bring outreach to school districts. Initial efforts will focus on the front-end (application stage) of a project. The purpose is to inform our customers of the importance of establishing fiscal internal controls, which is a critical management responsibility.

This outreach function will provide added value to our customers by preventing minor issues from becoming major audit issues requiring regulatory action. Due to the long-term nature of our projects, it is critical to have controls established at the outset of a project.

Some examples of critical internal control questions include:

1. Who are the people who have access to the School Facility Program (SFP) accounting and financial records and how is that access controlled?
2. What do you do with prior audit findings? Do you have Corrective Action Plans?
3. What training does staff assigned to the program receive? Have you experienced significant staff turnover of key people in your organization?
4. Briefly describe controls you have in place to ensure accurate financial reporting of project activities and to ensure costs are coded properly and posted to the correct SFP project.
5. Are you aware of any complex or controversial accounting issues or difficult, complex calculations affecting program transactions? If so, what are those issues?
6. Describe your process for receiving and depositing cash and checks.

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- 7. Explain the process used for purchase or disbursement requests.
- 8. Explain the process used to contract for or purchase goods and services.
- 9. Describe how project funds are monitored.

If an entity develops procedure and written descriptions for the above questions, they will be well prepared for any future audit.

The goal is to establish that our customers have adequate controls in place. This will ensure that our customers are being provided adequate outreach during the lifecycle of their project and potentially minimize the close-out audit function and prevent issues that could result in a material inaccuracy.



## Did You Know?

### Transfer of Critically Overcrowded Schools Program Funds

At the September 23, 2009 State Allocation Board (SAB) meeting, the SAB authorized the transfer of \$68.1 million in available funds from the Proposition 47 (2002) and \$318.3 million from the Proposition 55 (2004) Unrestricted Critically Overcrowded School Facilities Funds. These funds will be transferred to the School Facility Program New Construction Fund to enhance financing for New Construction projects. The SAB reserved \$35.1 million for 12 months for future hazardous waste removal grant increases.

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# Regulations Update:

## Implementation of Senate Bill 658

- Adopted at the March 25, 2009, State Allocation Board (SAB) meeting.
- Phases out Multi-Track Year-Round Program Education operational grants and makes related SFP eligibility changes.
- Public comment period ends on October 12, 2009.

## Implementation of Senate Bill 1556

- Adopted at the May 27, 2009, SAB meeting.
- Proposed regulatory changes allow elementary school districts that meet specific criteria to report enrollment on a High School Attendance Area basis.

## Emergency Repair Program (ERP)

- Adopted at the December 10, 2008, SAB meeting.
- Proposed to extend the time limit for local educational agencies to complete an ERP project by three months, and to submit Form SAB 61-04 accompanied by the return of any project savings and/or interest earned on State funds.
- Effective date August 31, 2009.

## One-Year Extension of General Site Development Grant

- Adopted at the February 25, 2009, SAB meeting.
- Proposed to extend the grant until January 1, 2010.
- Effective date September 18, 2009.

## Seismic Mitigation Program Amendments

- Adopted at the August 26, 2009, SAB meeting with emergency status.
- Proposed to add four building types to the definition of "Most Vulnerable Category 2" school buildings and to reduce the ground shaking intensity factor criteria.

*Note: Regulations become effective upon review and approval of the Office of Administrative Law.*

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# Bond Proceeds Release Continues

By Veronica Kaldani and Michael Watanabe

The Office of Public School Construction (OPSC) is releasing \$1.9 billion in bond sale proceeds. Progress of fund releases as of September 9, 2009:

### March Bond Sale Proceeds:

**Total funds released:** \$547.7 million of \$548 million — 99 percent of bond funds

**Total projects:** 231 out of 235 — 98 percent of projects receiving funds

**Total districts:** 84 out of 85 school districts — 99 percent of districts

### April Bond Sale Proceeds:

**Total funds released:** \$1.117 billion of \$1.439 billion — 78 percent of bond funds

**Total projects:** 243 out of 289 — 84 percent of projects receiving funds

**Total districts:** 104 out of 118 — 88 percent of districts



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# Community Corner

## Huntington Park High School

### Ribbon-Cutting Ceremony for Athletic Field Upgrade

Saturday, September 12, 2009—4:00 p.m.

Huntington Park

## Young Oak Kim Academy

### Ribbon-Cutting Ceremony

Monday, October 5, 2009—10:00 a.m.

Los Angeles

## Central Los Angeles Learning Center #1

### Ribbon-Cutting Ceremony

Saturday, October 10, 2009—10:00 a.m.

Los Angeles

Students at **Frontier Elementary School** in Hanford, CA recently began their second year at the new campus. On August 27, 2008, the Pioneer Union Elementary School District commemorated over three years hard work and commitment in the dedication of this new elementary school. Here are some of the school’s construction project facts:

- Passage of “Measure P” Local Bond.. November 1, 2005
- Ground Breaking Ceremony ..... March 14, 2007
- Site Development Began ..... May 10, 2007
- Total Project Cost ..... \$19,040,000
- Funded by ..... Proposition 39 Bond (Measure P),  
Developer Fees, Capital Outlay, COPS and  
State Funds
- Square Footage..... Buildings:48,809 and Total Site: 70,318
- Site Acreage Total (incl. Roadways).. 17.133 and Net: 13.2
- Staffing..... 1 Principal, 21 Teachers, 17 Classified
- Enrollment ..... 402 students in K-5th grades
- First Day of School ..... Tuesday, August 19, 2008

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# OPSC Deadlines and Key Dates

## Upcoming Meetings

### State Allocation Board [View calendar](#)

November 4, 2009  
December 2009 - Date TBD  
[Webcasts of previous meetings](#)

### Implementation Committee [View calendar](#)

October 1, 2009  
December 3, 2009  
February 4, 2010  
[Webcasts of previous meetings](#)

## Program Application Deadlines

Overcrowding Relief Grant - Fifth Round  
• OPSC Application for Funding (Form SAB 50-04) due . . . January 29, 2010  
Career Technical Education Facilities Program – Third Cycle  
• OPSC Application for Funding (Form SAB 50-10) due . . . . . April 1, 2010  
Critically Overcrowded Schools Program  
Projects apportioned in October 2004 that received an extension  
Final Conversion Application due . . . . . October 27, 2009\*  
Joint-Use Program Application due . . . . . March 2, 2010

## Reports

Community School (Form 406C) and Expelled Pupils (Form 406E)  
Utilization of Facilities Reports due. . . . . September 1, 2011

\* NOTE: *Emergency Regulations provide time extensions, but projects needing current enrollment year eligibility to convert will need to submit by November 2, 2009.*

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# Building Blocks

The Office of Public School Construction newsletter

*"To enrich the lives of California's school children as stewards of the taxpayers' commitment to education"*

*E-mail this newsletter.*

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