

SCHOOL FACILITY PROGRAM

Documents That May be Requested During a Close Out Review

(June 2016)

*This document list is intended to provide clarification on the types of supporting documents that a school district or County Office of Education (COE) **may be requested to provide** during a final review of project expenditures. This is a reference listing of the most common and standard documents that **may be requested but is not all inclusive**. Once the review is initiated, additional supporting documents not listed here may be requested by Office of Public School Construction (OPSC) audit staff.*

Districts/COEs are encouraged to retain the listed supporting documents for their School Facility Program (SFP) project expenditures in anticipation of a final expenditure review.

GENERAL (Pertains to all types of projects)

- Construction bid announcement that includes Disabled Veteran Business Enterprises (DVBE) language.

If the bid announcement does not include DVBE language, bid announcement and supporting documentation to verify that the district/COE made a good faith effort to meet its DVBE participation goals can be provided.

- Bid summary which reflects all submitted bid proposals and supporting documentation for non-responsive bidders.

If lowest bidder was not selected, documentation of selection process and justification for not selecting the lowest bidder must be provided.

- Notice to Proceed and Notice of Completion for all construction contractors.

- Supporting documentation verifying that the district/COE conducted a qualification appraisal/selection process pursuant to Government Code Section 4526 for:

- Architect
- Engineer
- Construction Manager

In lieu of supporting documentation a district/COE may provide a statement, signed by the district representative, which states that the district/COE made a selection in accordance with the requirements of Chapter 10 (commencing with Section 4525) of Division 5, of Title 1, of the Government Code.

- Agreement(s), addendum(s), and final billing(s) for all contractor, architect and construction manager.

Agreement must include the guaranteed maximum price/contract amount, and signatures of both parties.

Final billings summaries should have a statement of overall totals of original contract, change orders, new total contract amount, and retention fees if any.

- Copies of all construction change orders.

The change orders must include the description of change.

- If the change orders have not been approved by the Division of the State Architect (DSA), the project architect should provide a letter stating that the change orders submitted to OPSC represent all change orders for the project and that the change orders will be submitted to the DSA for approval.
- If the change orders do not require DSA approval, the district representative should confirm this in a letter to OPSC.

- A copy of the budget summary (usually referred to as the Form 01 or Form J01) for the fiscal year(s) of the duration of the project that shows the budget for total general fund expenditures.

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- Detailed General Ledger for the project.
 - Include a chart of accounts. The chart of accounts should contain coding that identifies the project as SFP/state Funded, and includes object codes and subtotals that correspond with the Detailed Listing of Project Expenditures.
- If applicable, the transaction ledger for the routine restricted maintenance account for fiscal year(s) of the duration of the project.
- District's Annual Audit Reports or annual financial statements audited by an independent/single auditor for fiscal year(s) of the duration of the project.
- Documents to support expenditures selected for review, such as:
 - Invoices
 - Copies of warrants
 - Purchase orders
 - Other supporting documentation
- Documentation of interest earned on project funds and how the interest is calculated.
- Documentation supporting the facility date of occupancy for new construction.
- A listing and explanation of all fund transfers to or from the Restricted Facility Fund (Fund 35).

In addition to the general documents request, projects that meet certain criteria or have received specific grants as listed below may be requested to provide the supporting documents that apply.

PROJECTS THAT RECEIVED SITE ACQUISITION RELATED GRANTS

- Closing escrow settlement statement and supporting documentation and most recent appraisal made prior to acquisition for purchase of the site.
 - Supporting documentation may include court condemnation documents if the district/COE obtained the site through the Eminent Domain Condemnation process.
- Department of Toxic Substances Control (DTSC) and Hazardous Waste Removal associated contract, agreements, invoices, and warrants.
- Supporting documentation for site relocation expenditures.

PROJECTS WITH REPORTED SAVINGS – NON-FINANCIAL HARDSHIP

- Documentation identifying the project savings remaining in Fund 35.
- Describe how project savings are tracked and how transfers to high priority capital projects are recorded.

PROJECTS THAT RECEIVED LABOR COMPLIANCE PROGRAM GRANT

- All Department of Industrial Relations letters approving the district/COE's Labor Compliance Program (including initial, extended, and final approval letters, if applicable).

PROJECTS THAT REPORT FORCE ACCOUNT LABOR EXPENDITURES

- The district/COE's legal counsel's opinion stating that the district/COE complied with all applicable laws and regulations pertaining to the Force Account Labor expenditures.

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OVERCROWDING RELIEF GRANT PROGRAM

- Documentation supporting the removal of portables.

CAREER TECHNICAL EDUCATION FACILITIES PROGRAM

- Itemized list of all Career Technical Education equipment purchased for the project.

PROJECTS USING PROPOSITION 39 BOND FUNDS FOR DISTRICT MATCH

- Last two Bond Oversight Committee Reports.

PROJECTS REPORTING ELECTRONIC EQUIPMENT ON THE DETAILED LISTING OF PROJECT EXPENDITURES

- A brief explanation as to the types of equipment (such as computers, printers, and hand-held devices) purchased with the quantity, location, and use of each type of equipment.

FACILITY HARDSHIP PROJECTS

- Documentation of any insurance proceeds received if the classroom or related facility was lost or destroyed because of a disaster.