

# West Contra Costa Unified School District

---

Bond Policies & Procedures

“Program Management Plan” Update

March 9, 2020

presented to Citizens' Bond Oversight Committee

<https://www.wccusd.net/Page/13520>

# Background

---

- The Moss Adams Program Effectiveness Audit recommends that: “the District consolidate all policies, procedures, and resolutions into one document to ensure effective controls and communication of the policies and procedures.”
- On May 8<sup>th</sup>, 2019, the Board of Education approved a contract with Swinerton Management & Consulting (“SMC”) to assist the District to develop and publish a Bond Program Management Plan (“PMP”)
- The Program Management Plan is anticipated to be completed by June 2020
- Regular updates and draft sections are available at <https://www.wccusd.net/Page/13520>



# Program Management Plan: Anticipated Schedule to Release Working Drafts

---

- ✓ **Program and Operations** – December 2019
- ✓ **Administrative** – January 2020
- **Project Management** – March 2020
- ✓ **Fiscal** – February 2020
- **Program Management Plan** – April 2020
- **Present to Board** – June 2020

After publishing each section, the District will open a 30-day public comment window for suggestions.

Written suggestions for improvement are encouraged and may be submitted online using a google form.

<https://www.wccusd.net/Page/13520>

# Program Management Plan: Fiscal Table of Contents & Working Draft

## Table of Contents

IV. FISCAL SECTION	1
<b>A. Program and Project Budgets (138)</b>	1
1. Design and Construction Budget Management (11, 53, 56, 81, 117, 124, 145)	1
2. Monthly Reconciliation Project Ledger to General Ledger (58)	1
3. Project Budget Transfers (13, 16)	2
4. Project Budget Amendments (17, 19)	2
<b>B. Procurement (15)</b>	3
1. Cost Codes — Chart and Explanation (12)	3
2. Types of Transactions	4
3. Proposal Approval Checklist Form (13, 14, 16, 26, 27)	4
4. Enter in MUNIS (52, 108)	4
a. Requisition / Purchase Order	5
b. Contracts (30)	5
<b>C. Payment Processing (155)</b>	5
1. Vendor Invoices	5
a. Timeliness / Receipt Date-Stamp (130)	5
b. Invoice Review and Approval Process (38, 39)	6
c. Invoice Rejection (35, 36)	7
2. Construction Payment Applications	7
a. Timeliness / Receipt Date-Stamp (130)	7
b. Pay Application Review and Approval Process (38, 39)	8
c. Retention Payment to Escrow / Retention Release	9
3. Check Processing / Payment Schedule	9
4. Corrections (55)	9
<b>D. Reporting</b>	10
1. Monthly Reports (66, 67, 69, 70, 95, 137)	10
a. Financial Status Reports (18, 20, 71, 116)	10
2. Annual Reports (13, 17)	11
<b>E. Project Management and Resource Database Interoperation</b>	12
1. MUNIS (61)	12
2. AccountAbility	12
<b>F. Fiscal Year-End Procedures (82)</b>	12
1. Deadlines for Current Fiscal Year Transactions	12
a. Invoices / Pay Applications / Retention through June 30	12
b. Contract / Purchase Order Review	13

**2. Types of Transactions**

The District will procure a variety of goods and services required for the delivery of a project. Section III.A and B provide further detail on the Bidding and Procurement procedures for the following types of transactions:

Construction - Design-Bid-Build:	III.A.3.b.i and III.B.2
Construction - Design-Build:	III.A.3.b.ii and III.B.3
Construction - CUPCCAA:	III.A.2.a and III.B.1.a
Professional Services:	III.A.4 and III.B.4
Equipment or Materials:	III.A.5

**3. Proposal Approval Checklist Form**

The procurement of all types of transactions begins with the Project Manager or department initiating a Proposal Approval Checklist Form (PACF) and attaching the corresponding proposal, contract, or quote. The PACF is described in further detail in Section III.A.4.a. **Proposal Approval Checklist**. An example of the PACF is attached in the Appendix as Item 1.01, and a flowchart of the New Proposal Approval Checklist process is attached as Item 2.02.

While the PACF is under review by the Bond Controls Team (BCT), the Fiscal Approver reviews the budget availability in the account string as well as the overall project. If a Budget Transfer or Budget Amendment are required, they will initiate the process described in Section IV.A.3 and 4. When the review is complete, the Fiscal Approver will sign and date the PACF for confirmation.

Check requests for permits or fees where payment is required in advance are processed differently from other types of procurement transactions. The Project Manager or Contracts Team will prepare a Check Request form and attach an invoice if available, or an email from the Architect or Project Manager that shows the calculation of the requested amount. In the case of a DSA check request, a screenshot of the DSA Fee Calculator should be included. The Check Request form is then routed to the Bond Controls Team for review and approval. Sample DSA Check Request and Non-DSA Check Request forms are attached in the Appendix as Items 1.02 and 1.03.

**4. Enter in MUNIS**

After the bidding process, as described in Section III.A. and B. for each of the transaction types listed above in Section IV.B.2, has been completed, Contracts will complete a PACF as described above in Section IV.B.3. If Board approval is required, Contracts will prepare the précis, and the Assistant Superintendent of

Draft [02/26/2020]  
Fiscal Section

4

West Contra Costa Unified School District  
Swinerton Management & Consulting, Inc

## Working Draft Narrative

References  
to other  
Sections

Annual  
Reporting  
practices  
for Budget,  
Facilities  
Committee  
& CBOC

Budget

Facilities

CBOC

**2. Annual Reports**

The Associate Superintendent of Business Services, with considerable input from the Bond Management Team, is responsible for presenting the annual budget reports for the Bond Program as part of the annual Districtwide presentation of the budget. After adoption of the annual budget, the State Department of Education requires two interim financial reports each year which are first submitted to the County Office of Education before being forwarded to the State. The Interim Reports include updates that reflect new information and Board actions taken since the original budget adoption. Any significant updates in Revenue and Expense expectations since adoption of the original budget are summarized. These reports can be found at the District's Business Services website at <https://www.wccusd.net/Page/10962>.

- New Fiscal Year Annual Budget – presented annually to the Board in June and adopted at the following Board meeting
- First Interim Report (October) – update presented annually to the Board in December
- Second Interim Report (January) – update presented annually to the Board in March

As a best practice, the following reports are also presented to the Facilities Committee (FC) annually:

- Cash Flow with April Data (included in Facilities Master Plan update)
- Cash Flow with June data after fiscal year close

In addition to the annual reports listed above, the following reports are provided to the Citizens' Bond Oversight Committee (CBOC) to aid in the preparation of their annual report:

- Bond Program Key Performance Indicators (KPI) Summary
- Annual Report 13 Variance for January-December

Draft [02/26/2020]  
Fiscal Section

11

West Contra Costa Unified School District  
Swinerton Management & Consulting, Inc



# Program Management Plan: Fiscal Appendix Table of Contents & Resources

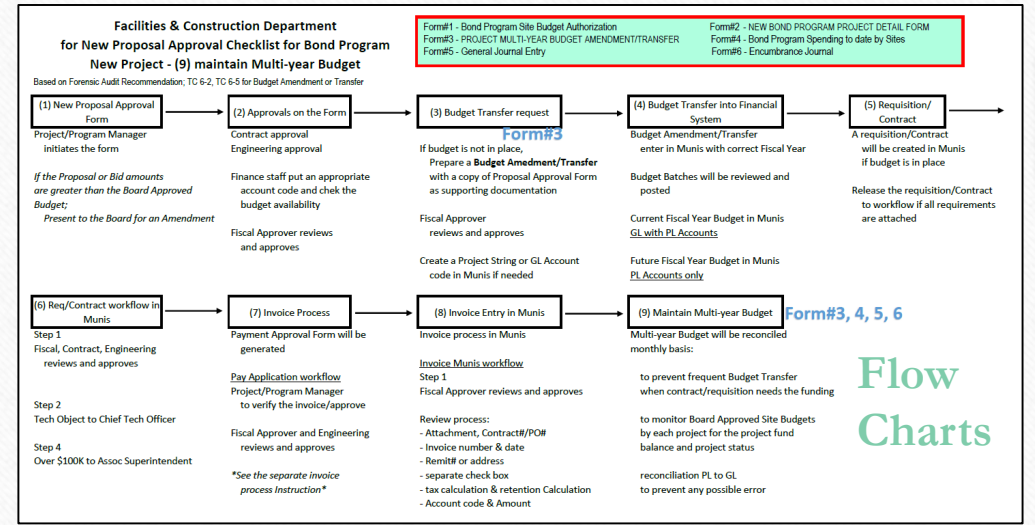
## Fiscal Appendix Table of Contents

1. Proposed Expenditure Approval
  - 1.01 Proposal Approval Checklist Form
  - 1.02 DSA Check Request
  - 1.03 Non-DSA Check Request
2. Project Budget Flowchart
  - 2.01 New Bond Project Flow Chart
  - 2.02 New Proposal Approval Checklist Flow Chart
  - 2.03 Bond Program Site Budget Authorization Form
  - 2.04 New Bond Program Project Detail Form
  - 2.05 Project Multi-Year Budget Amendment / Transfer Form
  - 2.06 General Journal Entry Form
  - 2.07 Encumbrance Journal Entry Form
3. Reconciliation Instructions
4. Chart of Account
  - 4.01 MUNIS Chart of Account Segments
  - 4.02 MUNIS Project Ledger Cost-Code Chart
  - 4.03 Cost-Code Explanation and Examples
5. Requisition Entry
6. Contract Entry
7. Payment Approval Form
  - 7.00 Features
  - 7.01 Regular
  - 7.02 Multi-Year
  - 7.03 Multi-Funded
  - 7.04 Multi-Year and Multi-Project
  - 7.05 Reimbursable

WCCUSD Bond Program  
Cost Code Explanations and Examples  
Appendix Item 4.03  
02/18/2019

Object Site	Object Building	Cost Code	Description
Vendors: Mary Larsen, BKF Engineers			
Varies	Varies	4200SVC	Other Services (site 615 Central Program - 7640SVC/ District Cost Phase 01 - 868XSVC)
Explanation: Misc. charge account for construction phase costs			
Examples: Moving, storage, and rental costs; Cleaning, transportation, porta-potties, site utilities, EBMUD installation			
Misc.		Object 5210	Project Manager's Mileage reimbursement
Misc.		Object 5640	Service Contract for repairs or maintenance (AA Office Equipment)
Misc.		Object 5640	Fees
Misc.		Object 5650	(Central Program only) Software License annual fees for maintaining the program (Primavera)
Misc.		Object 5690	All other services
Misc.		Object 5895	Legal Fees
Misc.		Object 5900	Communications for periodic service such as phone service, fax, internet service
Misc.		Object 5901	Postage
6170	6211	500XXBB	General Construction
Explanation: Main contractor for a project or sub-project (Maine or Other Construct-athletic fields, tennis courts, furnishing and installing playground apparatus)			
Vendors: Allen Construction Inc., C Overaa and Company, J W and Sons, West Bay Builders Inc.			
Contra: Contractors that are not the main contractor for a sub-phase should be coded 508.XCTC - Other Constr.			
6170	6211	504XBAC	Construction Contingency
Explanation: A percentage of a contract value set aside budget amount for unpredictable changes in the scope of the work			
6170	6219	506XCFC	Other Construction
Explanation: Other construction contracts for project			
Examples: Site Improve			
Paving & grading, fencing, demolition, landscaping, seeding, planting, sidewalks, roadways, sewers, storm drains, hydrants, soil, flagpoles, gateways, underground storage, athletic fields, tennis courts, furnishing and installing playground apparatus			
Examples: Building Imp			
Protables, roofing/waterproofing, electrical, air conditioning, sprinkling, warming devices, installation of heating and ventilating, hydrants, abatement of asbestos, telecommunication wiring			
Vendors: Bay Cities Paving and Grading, Bolo Construction, CF Contracting, Demo Masters, EBMUD, Sandstone Construction			
Contra: Do not use for other construction services such as moving, porta-potties, and cleaning			

## Cost Code Explanations & Examples



## Flow Charts

West Contra Costa Unified School District  
Facilities Planning & Construction  
Payment Approval Form  
FY 2018-19

**Vendor Details:**  
Vendor#: 17641 Date: 3/7/2019  
Vendor Name: East Bay Times (West County Times) Invoice Date: 12/31/2018  
Site Name: Central Received Date: 2/22/2019  
Contract#: 800000047 Invoice#: 0003173152

**Bond Project number & Non-Bond Project:**  
Project Description: December 1, 2018 to November 30, 2018. Project#: 01501396.00 / 01501396.00  
Fund 21 Project String: 0139-61200-916000-7463AD  
Fund 21 Account code: 11-0148-9890-611-0000-8500-400100-0-0000  
Other Fund Account code: 40-0000-9890-611-0000-8500-400100-0-0000  
Other Fund Account code: 01-0000-9890-688-0000-7200-400100-0-0000  
Other Fund Account code: 01-8110-9890-130-0000-8110-400110-0-8111

**Contract Summary:**  
Original Contract Amount: \$10,000.00  
Revised Contract Amount: \$10,000.00  
Unliquidated Amount: \$64,400.00  
Fund 40 Balance: \$18,700.30  
Fund 60 Balance: \$0.00  
MMA Balance: \$0.00  
Contract Balance: \$64,400.00

**Invoice Summary:**  
Amount of This Invoice: Fund 01 \$693.00  
Amount of This Invoice: Fund 40 \$133.00  
Amount of This Invoice: Fund 60 \$0.00  
Amount of This Invoice: MMA \$0.00  
Total of This Invoice: \$1,026.00

**Forecasting:**  
Contract Balance after this payment: \$64,400.00  
Fund 40 Balance after this payment: \$18,700.30  
Fund 60 Balance after this payment: \$0.00  
MMA Balance after this payment: \$0.00

**Approvals:**  
Please review the invoice and approve the payment by signing the below:  
\_\_\_\_\_  
Signature Date  
\_\_\_\_\_  
Facilities Approver

## Payment Approval Form Features & Types

# Next Steps

---

- Ongoing iterative review of updated section working drafts and accompanying appendix
- Release and working drafts online
- Receive, review and if approved incorporate feedback
- Maintain the summary of all audit recommendations & provide updates on the implementation of recommendations
- Continue to provide monthly updates to the Facilities Committee and Citizens' Bond Oversight Committee
- Publish the Program Management Plan in June 2020