



Central Contra Costa
Sanitary District

Uniform Public Construction Cost Accounting Act Review

March 2017



William C. Statler

Fiscal Policy ■ Financial Planning ■ Analysis ■ Training ■ Organizational Review

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REPORT PURPOSE

The purpose of this report is to explore more deeply the advantages and disadvantages of adopting the Uniform Public Construction Cost Accounting Act (UPCCAA) policies and procedures in:

- Contracting for construction projects by using the alternative bidding procedures allowed under the UPCCAA.
- Making greater use of in-house staff (“force account”) in performing construction work.

SUMMARY OF FINDINGS AND RECOMMENDATIONS

Findings

- ***Use of Alternative Bidding Procedures for Simpler, Lower-Cost Projects.*** For construction contract work, the District currently must use formal bidding procedures for any construction contracts greater than \$15,000. However, under the UPCCAA, the District can use informal bidding procedures for construction contracts of \$45,001 to \$175,000 (with no specific requirements for projects of \$45,000 or less).

For simpler, lower-cost projects, this has the potential to significantly reduce the administrative costs of bidding and allow for faster project completion, while still retaining a competitive process and containing project costs. In fact, because the process is simpler for contractors too, it has the potential to reduce construction costs as well.

As discussed below, while the UPCCAA also provides greater flexibility in performing work with in-house staff, most agencies that have adopted the UPCCAA did so for the greater flexibility in contacting for lower-cost, simpler projects – not greater use of in-house staff for construction work.

- ***Use of In-House Staff in Performing Even Smaller Projects.*** For most local government agencies in California, the use of “force account” (completing projects using in-house

staff, materials and equipment) is limited to \$5,000 to \$15,000 (depending on the agency type and applicable Public Contract Code provisions). The District's current policy limits the use of force account to construction work of \$15,000 or less.

For most agencies, the UPCCAA typically provides greater flexibility in using in-house staff as the use of force account is allowed up to \$45,000. However, based on the circumstances unique to sanitary districts and a recent, unexpected State appeal court ruling, the District is currently allowed to do an unlimited amount of construction work with in-house staff.

Accordingly, if the District decides to adopt procedures under the UPCCAA, it will be limited to in-house work of \$45,000. (This includes staffing costs, materials, equipment use and indirect costs.)

In short, the District will benefit under the alternative bidding procedures from simpler contracting but due to unique circumstances for sanitary districts, it will have more restrictions on the use of in-house forces (\$45,000 versus unlimited).

However, keep in mind that until the recent appeal court decision – which was a surprise – the conventional wisdom was that the District was limited to \$15,000 for in-house work. As such, rather than being a limitation, the \$45,000 limit is an easing of constraints compared with current policies.

Recommendation

I recommend that the District adopt the UPCCAA on a *pilot program* basis for one year to assess if the alternative bidding procedures make contracting for projects of \$175,000 or less, simpler and faster, with similar or lower contract costs, than if formal bidding procedures were used; and if the \$45,000 force account limit poses undue administrative burdens in complying with the Act's cost accounting requirements.

Adopting the UPCCAA is not an irrevocable decision: if at the end of the pilot program the District has not experienced the potential benefits, it can discontinue using the UPCCAA provisions and return to its current policies (with the potential of amending current policies and allowing unlimited use of force account in performing projects).

BACKGROUND

Previous District Analysis of the UPCCAA

The District has previously made two preliminary assessments of whether adopting construction project contracting policies under the UPCCAA makes sense:

- Analysis prepared in December 2006, which recommended against adopting the policies and procedures set forth in the UPCCAA.
- “White Paper” prepared in May 2014 that again reviewed the District's current policies and procedures; those under the UPCCAA; preliminary assessment of

advantages and disadvantages; and recommended “next steps” if there was interest in further evaluating this issue.

As a result of the May 2014 review, the District contracted with William C. Statler to further explore the advantages and disadvantages of adopting the UPCCAA in more efficiently and effectively completing construction projects. The workscope included reviewing current District policies, analyzing UPCCAA requirements and interviewing key staff.

Current State Law

Public Contract Code (PCC) 20800 sets forth the contracting requirements for construction projects for sanitary districts. It defines as “District Projects:”

“any construction, reconstruction, alteration, enlargement, renewal, or replacement of sewer facilities which the district is authorized to do, including, but not limited to, the furnishing of supplies or materials for any such work.”

Under these provisions, formal bidding is required for all projects of \$15,000 or more (with some exceptions, such as emergency work.) For many local agencies, the restriction on formal bidding is even greater: for example, for cities, the limit is \$5,000 (an amount that has not changed in over 80 years).

And until recently, it was the conventional wisdom that this section also limited the use of “force account” (in-house staff) to projects of \$15,000 or less (which is the District’s current policy). However, as discussed below, this is no longer the case based on a recent appellate court decision (which has gone uncontested): the District may now perform an unlimited amount of construction work with in-house staff.

Impact of Recent Appellate Court Decision

There are over 70 Articles in Section 21000 of the Public Contract Code setting forth construction project bidding and force account procedures depending on the type of agency (counties, cities, schools and a wide range of special districts). While the language is the same or similar for most local agencies in the various Articles, there are subtle differences in some cases. Until an appellate ruling in January 2016 (and passage of time since then for any contesting appeals), the conventional wisdom was that use of in-house resources to complete construction work was limited to \$15,000 (except in limited circumstances, such as emergencies).

However, in the appellate court ruling in *Construction Industry Force Account Council, Inc. v. Ross Valley Sanitary District* (<http://www.courts.ca.gov/opinions/archive/A139069.PDF>), the court found that *sanitary districts*, based on the language in PCC 20800, are not limited in the amount of construction work that can be performed in-house. Again, this ruling was unexpected, and is based on language that appears to be applicable only to sanitary districts. For virtually all other types of local government agencies in California, the conventional wisdom regarding limits on the use of in-house staff remains in place.

UPCCAA Adoption in 1983

The UPCCAA (PCC 22000) was adopted in 1983 in order to provide local government agencies greater flexibility in using in-house use staff in completing construction projects and in using “alternative bidding procedures” for less complex, lower cost projects, summarized as follows:

- **Alternative Billing Procedures.** There are no specific bidding procedures for construction projects of \$45,000 or less (they can be let by negotiated contract or purchase order); and informal bidding procedures may be use for projects of \$175,000 or less. (Projects greater than \$175,000 require formal bidding procedures.)
- **Use of In-House Staff.** If the agency adopts the UPCCAA cost accounting provisions, it may use in-house staff for projects of \$45,000 or less.

Administration. The UPCCAA creates the California Uniform Construction Cost Accounting Commission, which is responsible for administering the Act and preparing an implementation procedures manual. The 14-member Commission includes thirteen members appointed by the State Controller (seven members representing the public sector such as counties, cities, school districts and special districts; and six members representing the private sector, such as contractors and unions), with one designated member from the Contractors’ State License Board.

Every five years, the Commission is responsible for considering whether there have been material changes in public construction costs and making recommendations to the State Controller regarding adjustments to the bidding procedure monetary limits. Several increases have been made to the monetary limits since its adoption. For example, the threshold in 1983 when the UPCCAA was adopted was \$25,000 for informal bidding procedures and \$100,000 for formal bids.

Definition of Construction Projects. The UPCCAA defines construction projects (“Public Projects”) slightly differently than the PCC 20800, which the District currently operates under:

“Public project” means any of the following:

- (1) Construction, reconstruction, erection, alteration, renovation, improvement, demolition, and repair work involving any publicly owned, leased, or operated facility.*
- (2) Painting or repainting of any publicly owned, leased, or operated facility.*
- (3) In the case of a publicly owned utility system, “public project” shall include only the construction, erection, improvement, or repair of dams, reservoirs, powerplants, and electrical transmission lines of 230,000 volts and higher.*

The UPCCAA also defines maintenance work, which is not subject to UPCCAA bidding and use of in-house staff accounting procedures:

“Public project” does not include maintenance work. For purposes of this section, “maintenance work” includes all of the following:

(1) Routine, recurring, and usual work for the preservation or protection of any publicly owned or publicly operated facility for its intended purposes.

(2) Minor repainting.

(3) Resurfacing of streets and highways at less than one inch.

(4) Landscape maintenance, including mowing, watering, trimming, pruning, planting, replacement of plants, and servicing of irrigation and sprinkler systems.

(5) Work performed to keep, operate, and maintain publicly owned water, power, or waste disposal systems, including, but not limited to, dams, reservoirs, powerplants, and electrical transmission lines of 230,000 volts and higher.

FINDINGS AND RECOMMENDATIONS

Current Procedures Versus UPCCAA

The following compares key provisions of the UPCCAA with current District policy (which is based on PCC 20800) in contracting for construction work:

Current District Procedures	UPCCAA
No specific bidding requirements <ul style="list-style-type: none"> • Less than \$3,500 	No specific bidding requirements <ul style="list-style-type: none"> • \$45,000 or less
Informal bidding <ul style="list-style-type: none"> • \$3,500 to \$15,000 	Informal bidding <ul style="list-style-type: none"> • \$45,001 to \$175,000
Formal bidding <ul style="list-style-type: none"> • More than \$15,000 	Formal bidding <ul style="list-style-type: none"> • More than \$175,000

Adoption by Other Agencies

Over 1,000 local government agencies have adopted the provisions of the UPCCAA as of March 2017:

- Counties 40
- Cities 221
- Schools 432
- Community Colleges 46
- Special Districts 301

For most of these agencies, the purpose of adopting UPCCAA provisions was for greater contracting flexibility, not greater use of in-house staff. Like the District, as a practical

matter, most of these agencies have limited ability to do expanded construction work with in-house staff: their staffing is dedicated to day-to-day operations and maintenance. However, they adopted the UPCCAA procedures for the benefits of simpler procedures in contracting for less complex, lower cost projects

Summary of Advantages and Disadvantages

The following summarizes advantages and disadvantages of adopting the UPCCAA:

Advantages	Disadvantages
<i>Alternative Bidding Procedures</i>	
<p>Participating agencies report that informal bidding procedures result in:</p> <ul style="list-style-type: none"> • Expedited contracting for small projects. • Faster award process. • Improved timeliness of project completion. • Elimination of considerable red tape and cumbersome paperwork relative to advertising and filing of reports. • Simplified administration. <p>With simpler informal bid procedures for contractors: potential for lower construction costs.</p>	<ul style="list-style-type: none"> • Implementing new informal bidding procedures may not be worth the effort. • Minor extension of formal bid notice from ten days to 14 days.
<i>Use of In-House Staff</i>	
<ul style="list-style-type: none"> • Greater flexibility for use compared with existing policy (\$45,000 vs \$15,000). 	<ul style="list-style-type: none"> • With the appellate court ruling, unlimited use of in-house staff is possible. However, making use of this added flexibility would require Board approval of revised procedures. • Implementing cost accounting requirements may pose undue administrative burdens.

Work Load Assessment. A “high level” workload assessment by staff indicates that if the District elects to become subject to the UPCCAA, there would be about 30 formal construction bids and 20 to 40 informal bids for construction work. Based on my experience with other organizations and discussions with District staff, very few projects are likely to trigger the cost accounting requirements for the use of in-house staff.

Recommendations

As reflected above, while there are a number of likely advantages in becoming subject to the UPCCAA, there are also possible downsides. Neither of these can be fully assessed based on the District's circumstances without experience. Accordingly, I recommend that the District adopt the UPCCAA on a pilot program basis for one year to assess if the alternative bidding procedures make contracting for projects of \$175,000 or less, simpler and faster, with similar or lower contract costs, than if formal bidding procedures were used; and if the \$45,000 force account limit poses undue administrative burdens in complying with the Act's cost accounting requirements.

Since adopting the UPCCAA is voluntary, it is not an irrevocable decision: if at the end of the pilot program the District has not experienced the potential benefits, it can discontinue using the UPCCAA provisions and return to its current policies (with the potential of amending current policies and allowing unlimited use of in-house resources in performing projects).

IMPLEMENTATION

Formal Actions

There are two relatively simple Board actions required for implementation:

- Resolution electing to become subject to the UPCCAA.
- Ordinance adopting informal bidding procedures.

A sample resolution and ordinance are provided in Appendix A and B. After adoption, the resolution will need to be forwarded to the State Controller's Office at:

Office of the State Controller
Division of Accounting and Reporting
Local Government Policy Section
P.O. Box 942850
Sacramento CA 94250

As recommended by the Commission, the amounts subject to the procedures in Appendix B reference the UPCCAA, rather than specific amounts. In this way, the dollar limits will keep pace with construction cost increases over time.

New Procedures

New procedures will be required in implementing the bidding procedures and in-house staff cost accounting procedures. The Commission has prepared a comprehensive manual for implementing and managing the UPCCAA's procedural requirements. This manual, last updated in June 2015, is available on the State Controller's web site at:

<http://www.sco.ca.gov/Files-ARD-Local/CUCCAC%20Manual.pdf>

Given the availability of this well-written and documented manual combined with the recommendation for a pilot program, I recommend taking a “lean” approach to revising procedures: rather than revising the District’s extensive, formal policies at this time, develop interim guidelines as needed.

If the decision at the end of the one-year pilot program is to discontinue using the UPCCAA procedures, then no unnecessary added work will be incurred. On the other hand, if the decision is to continue using the UPCCAA, then formal revisions can be made that will benefit from the District’s pilot program experience.

The following is a summary of key provisions that the District will want to cover in its interim guidelines:

Formal Bid Procedures. While it is likely that the District already provides bid notice far longer than this for projects that exceed \$175,000, the minimum period for notice under the UPCCAA is four days longer: 14 days compared with the current policy of ten days. Additionally, the District will be required to provide notice to construction trade journals via mail, email or fax as specified by the Commission. For the District, this will mean sending notices to two statewide organizations (Construction Bidboard and McGraw-Hill Construction Dodge) and at least two of six regional trade journals. These are provided in Appendix C.

Informal Bidding Procedures. The District will have far greater flexibility in the level of detail for plans and specifications, depending on the complexity of the project, as well as bid terms and conditions. For example, under current policy, a bidder’s security of 10% of the bid amount is required for all projects greater than \$15,000. While the District retains this the discretion under the UPCCAA for larger projects even if they are under \$175,000, it is no longer required to do so. And again, depending on the complexity of the project, bid award evaluation and award can also be much faster. In short, the complexity of the process can be determined on a case-by-case basis, depending on the nature of the work and what makes sense under the circumstances.

Moreover, where the District makes the bid process simpler for itself, it also makes the process simpler for contractors. As such, there is the potential for lower construction costs.

Along with greater discretion in preparing specifications and bid terms, the only other significant change is notification. The UPCCAA provides three options:

- Maintain a bidders list by type of work.
- Notice to the construction trade journals via mail, email or fax provided in Appendix C.
- Do both.

There are very detailed procedures for developing and maintaining the bidders list, which may be more work than justified. Accordingly, at least for the pilot program, I recommend that the District use the simpler “notice to trade journals” approach. (The sample ordinance in Appendix B reflects this approach.)

In-House Staff Cost Accounting. The purpose behind the cost accounting procedures set forth under the UPCCAA is to ensure that agencies do not exceed the \$45,000 limit when informal bidding is required. The standards ensure that all costs are fully accounted for (as a contractor would), including labor (salary and benefits), materials, subcontracts, equipment use and overhead.

Given that the goal of cost accounting procedures is to ensure that the use of in-house resources does not exceed \$45,000, it doesn't make sense to formally use these procedures for minor work. (Conceptually, \$2,000 of work might be considered construction under the UPCCAA; but this so far removed from the \$45,000 threshold, it wouldn't make sense to use detailed accounting procedures for this.)

For this reason, many of the agencies that have adopted UPCCAA procedures only use detailed cost accounting when it is clear that the work is "construction" versus maintenance; and if "construction," that it is likely to approach the \$45,000 threshold. While this will require staff judgment, it is the approach that makes the most sense for the District given that:

- It is not staffed to take on significant "construction" work subject to the UPCCAA.
- And such, its main goal (like most of the other 1,040 agencies that have adopted the UPCCAA) is the use of the alternative bidding procedures – not to expand its use of in-house resources.

Accordingly, it is expected that very few projects – perhaps just one or two per year – will require detailed cost accounting.

Two steps are recommended in accounting for in-house resources during the pilot program:

- Preparation of a project cost estimate when it appears likely that cost accounting might be required (a worksheet for this is provided in Appendix D).
- Where the estimate shows a likelihood of approaching the \$45,000 threshold, account for costs using the same format as the estimate in Appendix D. A suggested "rule of thumb:" if the estimate shows possible costs that are within 60% of the \$45,000 threshold (about \$27,000), detailed cost accounting should be used.

Given the few uses expected, the worksheet in Appendix D is recommended over trying to integrate this into the District's general ledger and project cost accounting system. One of the purposes of the pilot program is to assess how often and how complex cost accounting will be. For this reason, the District should begin with a simple, "exception-based" approach.

There are two conceptual issues in accounting for in-house costs:

- **Indirect (overhead) costs.** The Manual provides two options for the District. It can use its own indirect cost rate (225% for 2017-18), which is composed of benefits and non-work hours (120%) and administrative overhead (105%). The Manual also allows the use of 30% for administrative overhead. It is the District's option as to which approach to use

(keeping in mind that the District would still need to use the 120% rate for staffing costs). There is a slight fiscal advantage in using the 30% rate, as conceptually, more work could be accomplished within the \$45,000 threshold. However, in the interest of simplicity, at least during the pilot program, I recommend that the District use its adopted overhead rate.

- **Equipment use rates.** The Manual sets forth extensive procedures for developing agency-specific equipment use rates. However, it also allows using established third-party sources for this and offers several options, including equipment use rates set by Caltrans. I recommend this as the simplest approach. The Caltrans equipment use rate manual is on its web site at:

http://www.dot.ca.gov/hq/construc/eqrr/Book_2017.pdf

Board Involvement in the Formal Bid Process

Like many local government agencies, the Board is currently involved in the formal bid process at the “contract award” stage. There are two drawbacks with this late involvement:

- Detailed bid packages defining the project and bid process have already been prepared, limiting the Board’s input and making any changes awkward at best (and most likely requiring the issuance of new invitations for bids). This requires added staff work – which was likely very extensive to begin with – and delays the construction project.
- When the Board is involved, it is often for the relatively simple ministerial task of determining who submitted the lowest bid.

It makes more sense to move the Board’s involvement to an earlier stage, where it can better exercise policy discretion: approval of the bid package and authorization to invite bids. This provides the Board with meaningful discretion on whether to move forward with the project at all and at what cost; and to define the project work scope and any key terms and conditions.

However, once these parameters are in place, the recommended approach delegates to staff the ministerial action of determining who submitted the lowest bid and awarding the contract. In those few cases where bids come in above budget or there are other unexpected issues, bid award would return to the Board. This revision will make contracting for construction projects more efficient while retaining appropriate internal controls and more meaningfully involving the Board in the formal bid process.

Assessing the Pilot Program

At the end of the pilot program, the staff should report back to the Board with its assessment of the results. The report should:

- Identify the number of formal and informal bids awarded; and number of in-house projects completed that required the use of detailed cost accounting procedures.

- Discuss advantages and disadvantages encountered in using alternate bidding procedures; and any undue administrative hardships in accounting for the use of in-house resources.
- Based on this assessment, recommend whether the District should continue using the UPCCAA procedures; and if so, any policy and procedure changes that should be made based on the pilot program experience.

SUMMARY

This report outlines the provisions of the UPCCAA and compares them with the District’s current policies for construction projects (which in turn are based applicable State public contract code requirements).

After considering advantages and disadvantages, it recommends going forward with adopting the UPCCAA on a pilot program basis for one year to assess if the alternative bidding procedures make contracting for projects of \$175,000 or less, simpler and faster, with similar or lower contract costs, than if formal bidding procedures were used; and if the \$45,000 force account limit poses undue administrative burdens in complying with the Act’s cost accounting requirements. If at the end of the pilot program the District has not experienced the potential benefits, it can discontinue using the UPCCAA provisions and return to its current policies.

The report also addresses implementation issues, including recommending that the District consider engaging the Board earlier in the formal bid process; and assessment factors that should be considered at the end of the pilot program.

I appreciate the opportunity to serve the District in preparing this assessment and I am available to answer any questions concerning its findings and recommendations.

APPENDIX

- A. Sample Resolution
- B. Sample Ordinance
- C. Trade Journals
- D. Sample Cost Accounting Worksheet



Sample Resolution

RESOLUTION No. 2017-

A RESOLUTION OF THE CENTRAL CONTRA COSTA SANITARY DISTRICT
ELECTING TO BECOME SUBJECT TO ALTERNATIVE BIDDING AND
UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING PROCEDURES

WHEREAS, prior to the passage of Assembly Bill No. 1666, Chapter 1054, Statutes of 1983, which added Chapter 2, commencing with Section 22000, to Part 3 of Division 2 of the Public Contract Code, existing law did not provide a uniform cost accounting standard for construction work performed or contracted by local public agencies; and

WHEREAS, Public Contract Code Section 22000 et seq., the Uniform Public Construction Cost Accounting Act, establishes such a uniform cost accounting standard; and

WHEREAS, the Commission established under the Act has developed uniform public construction cost accounting procedures for implementation by local public agencies in the performance of or in the contracting for construction of public projects; and

WHEREAS, the Act provides for alternative bidding procedures for construction projects that have the potential to significantly reduce the administrative costs of bidding and allow for faster project completion, while still retaining a competitive process and containing project costs.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Central Contra Costa Sanitary District that it hereby elects under Public Contract Code Section 22030 to become subject to the uniform public construction cost accounting procedures set forth in the Act and to the Commission's policies and procedures manual and cost accounting review procedures, as they may each from time to time be amended, and directs that the City Clerk notify the State Controller forthwith of this election.

PASSED AND ADOPTED this ____ day of _____, 2017, by the Board of Directors of the Central Contra Costa Sanitary District by the following vote:

AYES: Members:
NOES: Members:
ABSENT: Members:

President of the Board of Directors

COUNTERSIGNED:

Secretary of the District

Approved as to Form: _____
Counsel for the District

Sample Ordinance

ORDINANCE NO. _____

AN ORDINANCE OF THE CENTRAL CONTRA COSTA SANITARY DISTRICT
ESTABLISHING INFORMAL BIDDING PROCEDURES UNDER THE
UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING ACT

WHEREAS, the Uniform Public Construction Cost Accounting Act (Act) provides for informal bidding procedures for construction projects that have the potential to significantly reduce the administrative costs of bidding and allow for faster project completion, while still retaining a competitive process and containing project costs; and

WHEREAS, the District has elected to become subject to the uniform public construction cost accounting procedures under the Act, thereby allowing it to adopt informal bidding procedures for construction projects.

NOW, THEREFORE, the Board of Directors of Central Contra Costa Sanitary District does ordain as follows:

Section 1. Informal Bid Procedures. Construction projects ("Public Projects" as defined by the Act) and in accordance with the limits listed in Section 22032 of the Public Contract Code, may be let to contract by informal procedures as set forth in Section 22032, et seq., of the Public Contract Code.

Section 2. Notice Inviting Informal Bids. Where a construction project is to be performed, which is subject to the provisions of this Ordinance, a notice inviting informal bids shall be mailed, emailed or faxed to all construction trade journals as specified by the California Uniform Construction Cost Accounting Commission in accordance with Section 22036 of the Public Contract Code. However, if the product or service is proprietary in nature such that it can be obtained only from a certain contractor or contractors, the notice inviting informal bids may be sent exclusively to such contractor or contractors.

Section 3. Award of Contracts. The District General Manager, Deputy General Manager, Purchasing and Materials Manager, and Director of Engineering and Technical Services are each authorized to award informal construction contracts.

Section 4. This ordinance shall be a general regulation of the District and shall be published once in the Contra Costa Times and the San Ramon Valley Times, newspapers of general circulation within the District, and shall be effective on the eighth calendar day following such publication.

PASSED AND ADOPTED this _____ day of _____, 2017, by the Board of Directors of the Central Contra Costa Sanitary District by the following vote:

AYES: Members:
NOES: Members:
ABSENT: Members:

President of the Board of Directors

COUNTERSIGNED:

Secretary of the District

Approved as to Form: _____
Counsel for the District

Trade Journal Notices

Notice to both of the following Statewide journals:

Construction Bidboard (eBidboard)
 Attn: James Moriarty -CEO
 11622 El Camino Real
 San Diego, CA 92130
 Phone: 800-479-5314
 Fax: 619-688-0585
 e-mail: planroom@ebidboard.com

McGraw-Hill Construction Dodge
 148 Princeton Hightstown Rd, N-1
 Hightstown, NJ 08520
 Phone: 609-426-7403
 Fax: 888-359-5520
Jason.szafranski@mhfi.com
www.construction.com

Notice to two of the following six regional trade journals:

Marin Builders Association
 660 Las Gallinas Avenue
 San Rafael, CA 94903
 Phone: 415-462-1220
 Fax: 415-462-1225
 e-mail: mba@marinba.org
www.marinba.org

Bay Area Builders Exchange
 2440 Stanwell Drive, Suite B
 Concord, CA 94520-4801
 Phone: 925-685-8630
 Fax: 925-685-3424
 e-mail: info@bayareabx.com
www.bayareabx.com

Placer County Contractors Association, Inc.
 10656 Industrial Avenue, Suite 160
 Roseville, CA 95678
 Phone: 916-771-7229
 Fax: 916-771-0556
 e-mail: planroom@placerbx.com
www.pccamembers.com

Peninsula Builders Exchange
 735 Industrial Road
 San Carlos, CA 94070
 Phone: 650-591-4486
 Fax: 650-591-8108
 e-mail: tom@constructionplans.org
www.constructionplans.org

Bay Area Builders' Exchange
 3055 Alvarado Street
 San Leandro, CA 94577
 Phone: 510-483-8880
 Fax: 510-352-1509
 e-mail: spleary@beac.com
www.beac.com

Builders' Exchange of Stockton
 7500 West Lane
 Stockton, CA 95210
 Phone: 209-478-1000
 Fax: 209-478-2132
 e-mail: jluna@besonline.com
www.besonline.com

Sample Cost Accounting Worksheet

Labor	Hours	Hourly Rate	Total
Position			-
Position			-
Position			-
Position			-
Total Labor			-
Materials and Supplies			
Total			-
Sales Tax			
Delivery			
Other Costs			
Total Supplies and Equipment Costs			-
Contract Services			
Total Contract Services			-
Equipment Use	Hours	Hourly Rate	Total
			-
			-
			-
Total Equipment Use			-
Other Costs			
Total Other Costs			-
TOTAL			-