



Rodriguez Prep Academy. Multi-purpose building

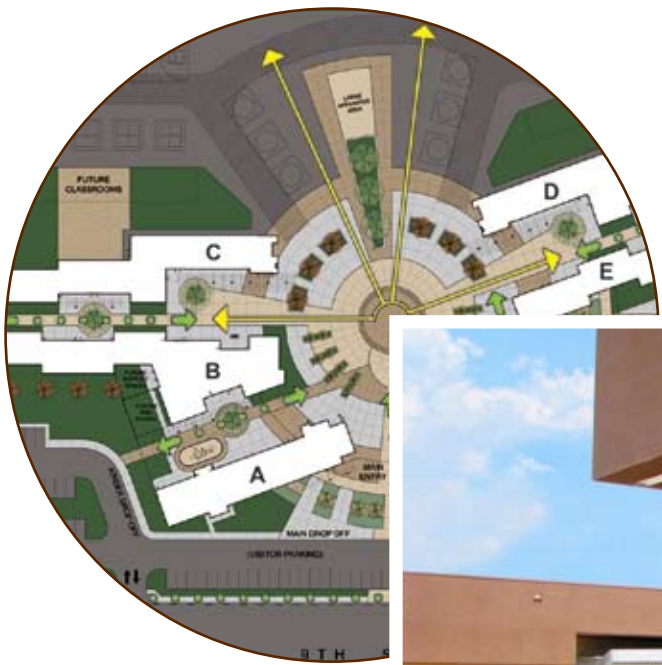
# Annual Report

March 2007 - March 2008

**Citizens' Oversight Committee**  
**Measure T Bond**



Rodriguez PREP Academy, Multi-purpose building  
Circle: School Site Plans



Wong Elementary School, Administration Office  
Circle: School Site Plans


## Table of Contents

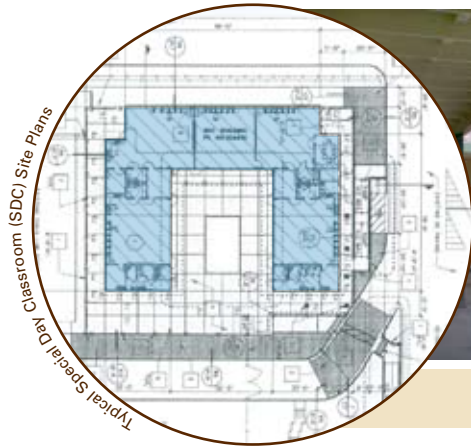
- 4 **Bond Overview**
- 5 **Proposition 39 Requirements**
- 6-7 **Citizens' Oversight Committee**
- 8-9 **Summary of COC Activities**
- 10-11 **Summary of Bond Expenditures and Findings as Detailed in Audit Reports**
- 12-13 **Bond Spending by Project and Issue**
- 14 **California Constitution Statutory Requirements**
- 15 **COC Statement of District Compliance**

### Acronyms

- COC:** Citizens' Oversight Committee
- FCIP:** Facilities Capital Improvement Program
- SDC:** Special Day Classroom
- PTA:** Parent Teacher Association
- PTO:** Parent Teacher Organization




 Curtis Middle School, Administration Office



 Barton Elementary School, SDC



 San Geronio High School, SDC

## I. Bond Overview

On March 2, 2004, the voters of the San Bernardino City Unified School District approved Measure T by a yes vote of 61.4%. Measure T provides for capital facilities bonds in the amount of \$140,000,000.00. The bond language requires the establishment of a Citizens' Oversight Committee (COC).

Measure T Bond projects include: building new neighborhood elementary, middle, and high schools and facilities; repairs, upgrades, expansions and modernizations of existing schools and facilities; and paying off existing capital facility lease obligations to reduce costs and save money. Bond funds will be used in conjunction with available State bond funding to maximize the number of projects that can be accomplished. Projects are prioritized as State and Bond funds become available. Measure T is planned to be sold in four series. The first series was sold in September 2004, and was used primarily to pay off Certificates of Participation used to construct school facilities projects. The second series was sold in May 2006 and the third series was sold in March 2007 to fund new campus, modernizations and Special Day Classroom additions.




 Barton Elementary School, SDC




 San Geronio High School, SDC



 San Bernardino High School, SDC



 Palm Avenue Elementary School, SDC

## II. Proposition 39 Requirements

Proposition 39 makes both constitutional and statutory changes to the current laws governing school facilities funding in California.

Proposition 39 requirements include the following restrictions:

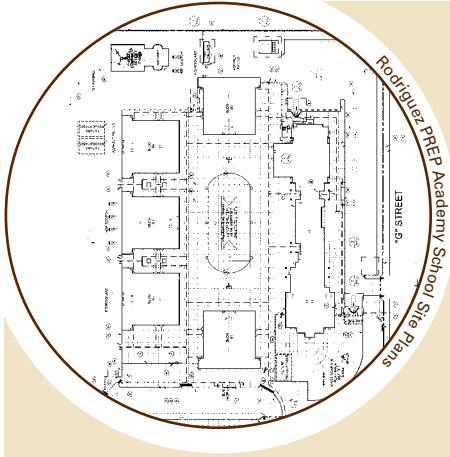
- Property tax must be a maximum of \$60.00 per \$100,000 in assessed valuation
- A list of projects must be provided to the voters in the ballot measure
- A Citizens' Oversight Committee must be established and operational
- An annual report from the COC to the Board
- Annual financial audit
- Annual performance audit
- The membership of the COC must include at least five members of the following categories; parent; parent/member of PTA/PTO; business representative; member of a senior citizen organization; and member of a bona fide taxpayer organization
- A website of the COC must be maintained



 San Bernardino High School, SDC



 Palm Avenue Elementary School, SDC



**Curtis Middle School,  
New Campus**



**Wong Elementary School,  
New Campus**



**Curtis Middle School, New Campus**



**Wong Elementary School, New Campus**



**Rodriguez PREP Academy, New Campus**

### III. Citizens' Oversight Committee

The San Bernardino City Unified School District Measure T-2004 Proposition 39 Bonds Citizens' Oversight Committee is legally charged under Education Code Sections 15278, 15280, 15282, and the California Constitution, Article 13A, Section 1, with direct taxpayer review of the Bond measure endorsed by the voters and with informing the public about the expenditures of the Bond proceeds to ensure that the spending decisions made by elected officials conform with that measure. The committee is not granted any powers to determine how bond proceeds are spent.

The Citizens' Oversight Committee is charged with the following purposes under Proposition 39:

1. To verify that projects funded with bond proceeds were permitted under the projects list submitted to voters (or available to voters if not reprinted in the Voter Handbook) at the time of election.
2. To review the annual financial audit and performance audit maintained under Proposition 39.
3. To review the annual list of deferred maintenance projects.
4. To conduct on-site inspections of projects to verify performance of contractors on an as needed basis.
5. To request that the District provide information on cost saving methods of design or construction that relate to any of the proposed projects.
6. To publicize the results of the findings of the Committee in order to inform the public of the status of the bonds and the proposed projects.
7. To evaluate the applicability of "reusable" designs for schools financed with Bond proceeds.



Rodriguez PREP Academy,  
New Campus



After an application process, Citizens' Oversight Committee members are appointed by the Board. Since inception of the Citizens' Oversight Committee in September 2004, the following community members have served:

Current Members	Representing	Membership Term		Current Position
		Begins	Ends	
Robbi Brunk	At-large	9/04	8/08*	Chair, Past Vice Chair
Carl Clemons	At-large	9/04	8/08*	Vice Chair
Teresa Alba	Parent	9/04	8/08*	Member
Soledad Castillo	Parent/PTA Member	9/04	8/08*	Member
Ron Coats	Business Community	9/04	8/08*	Member
Tierney Harris	At-large	9/07	8/09	Member
Margaret Hill	Senior Citizen	9/04	8/08*	Member, Past Chair
David Justice	Business Community	3/08	2/10	Member
Marion Vassilakos	Taxpayer Organization	9/06	3/09	Member
<b>Past Members</b>				
J. Pat Ferraris	Business Community	9/05	3/08	Past Vice Chair
Lou Pellini	Taxpayer Organization	9/04	8/05	Past Member
Ben Parra	Business Community	9/04	8/05	Past Member
Gloria Mazzola	At-large	9/04	8/06	Past Chair

*\*Second term- not eligible for consecutive reappointment*





**Arrowview Middle School  
Modernization Project**



**Cajon High School  
Modernization Project**



**Oehl Elementary School  
Modernization Project**



**Serrano Middle School  
Modernization Project**

## IV. Summary of COC Activities

### March 14, 2007

- COC Member Appointment by School Board on 3-6-07 – Marion Vassilakos, Representing a Tax Payers' Organization
- Term of COC Members
- 5-Year Housing Committee Field Trip Report
- Prop 39 Audit Report
- New Elementary Schools Named
- Community Outreach Program
- Series C Bond Sales
- Financial Hardship Application
- Facilities Mid-Year Report
- COC Annual Report 06-07 - draft

### March 28, 2007 – Special Meeting

- Resignation received from COC Vice Chair, Gloria Mazzola
- Selection of new Vice Chair, J. Pat Ferraris
- Acceptance of Prop. 39 Performance and Financial Audit Reports
- Approval of COC Annual Report 2006-2007

### June 6, 2007 – Regular Meeting

- Discussion on use of Bond proceeds to fund District salaries
- COC Member Terms and Recruitment Timeline
- FCIP Report – Spring 2007
- District Bus Tour of Selected Projects

### June 27, 2007 – Special Meeting

- Use of Bond proceeds to fund District salaries
- COC Member Terms and Recruitment Timeline
- FCIP Report – Spring 2007
- COC Member appointment by School Board on 8-21-07– Tierney Harris, At-Large Representative

### September 12, 2007

- COC Members reappointment by School Board on 8-21-07- Soledad Castillo, Parent/PTA Representative, and Ronald Coats, Business Organization Representative, for one additional year of service
- Election of Officers (Chair and Vice Chair) for 2007-2008
- Facilities Capital Improvement Program 2006-2007 Annual Report

### December 11, 2007

Status of Proposition 39 Audit for Fiscal Year 2006/2007

January – Auditor to complete work

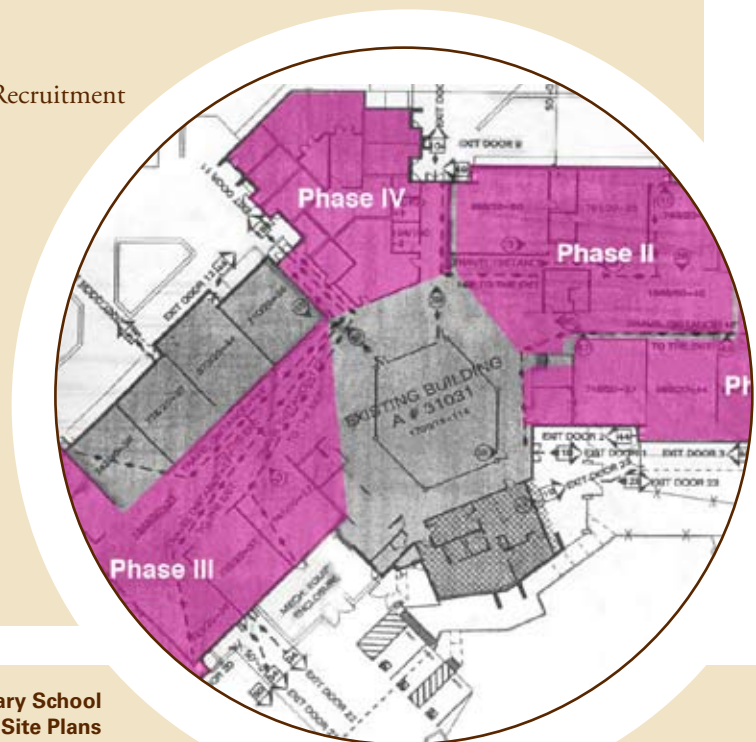
February – Receive Audit Reports

March – Present to Citizens' Oversight Committee

- Update on 10/16/07 Facilities Board Presentation
- December Monthly Briefing
- Bond Cost Report

### March 19, 2008

- Prop. 39 Performance & Financial Audit Reports for FY 2006-2007
- Facilities Management FY 2007-2008 Mid-Year Report
- Status of Financial Hardship Application
- Potential November 2008 Bond Measure
- Citizens' Oversight Committee Member Recruitment





○ Del Vallejo Middle School, Restroom Upgrades



○ Palm Ave Elementary School, Lunch Shelter



○ San Andreas High School, Kitchen Upgrade



○ Shandin Hills Middle School, ADA-Compliant Door and Entryway

## V. Summary of Bond Expenditures and Findings as Detailed in Audit Reports

### 2004 General Obligation Bond, Series A

On September 16, 2004, the San Bernardino City Unified School District issued the 2004 General Obligation Bonds, Series A, in the amount of \$44,999,497. The bonds will mature August 1, 2029, and yield interest rates of 2.0 to 5.0 percent. The bonds were issued to fund the construction, renovation, and repair of certain District facilities and the prepayment

### 2004 General Obligation Bonds, Series B

of the District's School Facility Bridge Funding Program. On May 3, 2006, the District issued \$67,999,967 of 2004 General Obligation Bonds, Series B. This was the second series of the authorized bonds to be issued under the measure as approved by voters. The bonds mature on August 1, 2030, with interest yields of 4.5 to 5.0 percent. Proceeds from the sale of the bonds are used to finance the construction, renovation and repair of certain school facilities.

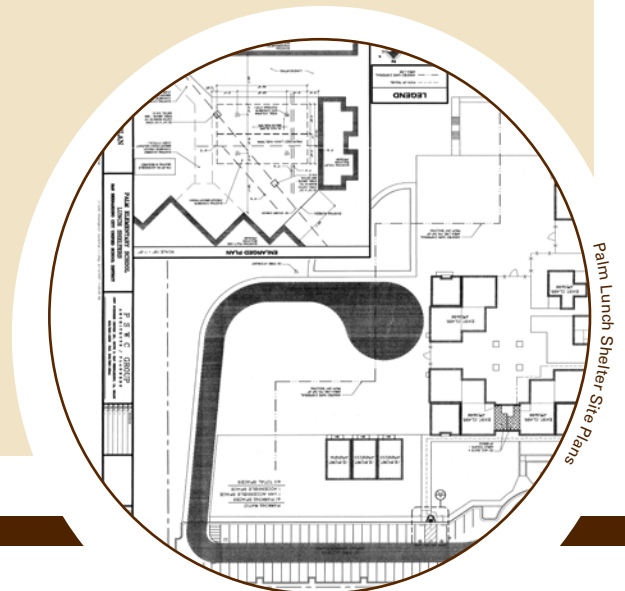
### 2004 General Obligation Bonds, Series C

On March 1, 2007, the District issued \$9,997,217 of 2004 General Obligation Bonds as Series C. This was the third series of the authorized bonds to be issued under the measure as approved by voters. The bonds mature on August 1, 2031, with interest yields of 3.4 to 4.7 percent. Proceeds from the sale of the bonds are used to finance the construction, renovation and repair of school facilities.

## 2006-2007 Audit Reports

In accordance with Proposition 39, a performance audit and financial audit was performed by the independent auditor firm of Vicenti, Lloyd and Stutzman. The performance audit confirmed that the San Bernardino City Unified School District has properly accounted for the expenditures of the funds held in the Bond Building Fund and that such expenditures were made on authorized bond projects. Further it was noted that the funds held in the Bond Building Fund and expended by the district were not expended for salaries of school administrators or other operating expenditures. The financial audit confirmed that the financial statements for fiscal year ending June 30, 2007, present fairly in all material respects, the financial position and results of operations for the San Bernardino City Unified School District as of June 30, 2007, in conformity with accounting principles generally accepted in the United States of America.

The financial audit also identified a reportable condition where audit adjustments were necessary on year end accruals. Specifically, these adjustments were required for retention withholds on companies that do not have a separate bank account to hold retentions in escrow. The District has a number of contracts for which it with-holds payments (retention) until satisfactory completion of the work. Some of these with-holds are held by the District, through the County and should be reflected as an expenditure, although it has not been released to the company. These with-holds will now be reflected as expenditures by Accounts Payable through periodic reviews to ensure that expenditures are posted properly. Two additional journal entries require adjustments, one for a duplicate entry and the other to post 4th quarter interest to the proper fiscal year. The District has made the necessary adjustments.

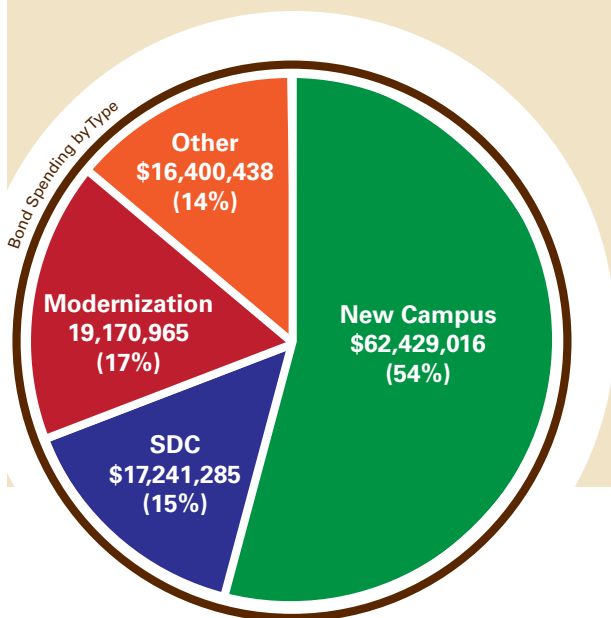


Palm Lurch Shelter Site Plans

## Bond Spending by Project and Issue

The table to the right indicates a breakdown of \$115.2 million in bond expenditures for each project. The projects are organized by type (New Campuses, Special Day Classroom Additions, Modernizations and Other) and are listed alphabetically by school name. Bond funds were used for expenditures against 101 projects. In many cases, these bond expenditures have been leveraged against matching funds from the State and local Developer Fees.

ID	Project Name	Total
<b>New Campus Projects</b>		
C78	ALESSANDRO II ES	\$205,179
C03	ANTON ES	\$5,704,932
C81	BURBANK II ES	\$86,530
C66	CHAVEZ MS	\$3,527,151
C82	CURTIS HS	\$2,085,958
C67	CURTIS MS & SDC	\$13,259,694
C05	HIGHLAND/CYPRESS ES	\$11,250
C02	JONES ES	\$8,443,975
C79	LINCOLN II So. ES	\$335,751
C83	LITTLE MOUNTAIN ES	\$285,839
C09	MIDDLE COLLEGE HS	\$430,592
C10	RODRIGUEZ PREP ACADEMY ES	\$14,203,325
C76	ROOSEVELT II ES	\$247,261
C80	WILSON II ES	\$213,038
C01	WONG ES	\$13,388,540
New Campus Projects Subtotals		\$62,429,016
<b>Special Day Classroom (SDC) Projects</b>		
C45	ARROWVIEW MS	\$982,417
C37	BARTON ES	\$1,067,084
C49	CAJON HS	\$1,282,056
C52	CYPRESS ES	\$9,602
C46	DEL VALLEJO MS	\$1,999,796
C60	GOLDEN VALLEY MS	\$1,629,976
C40	HUNT ES	\$1,500
C47	KING MS	\$1,633,284
C42	N. VERDEMONT ES	\$6,300
C63	PACIFIC HS	\$1,210,785
C56	PALM AVENUE ES	\$982,768
C44	ROOSEVELT ES	\$211
C50	SAN BERNARDINO HS	\$1,277,227
C64	SAN GORGONIO HS	\$1,376,378
C48	SERRANO MS	\$2,023,013
C62	SHANDIN HILLS MS	\$1,758,888
SDC Projects Subtotals		\$17,241,285
<b>Modernization Projects</b>		
M05	ARROWVIEW MS	\$1,586,913
M06	BARTON ES	\$45,774
M07	BELVEDERE ES	\$1,342,966
M49	BRADLEY ES	\$94,695
M08	BURBANK ES	\$58,209
M09	CAJON HS	\$4,839,510
M11	CARMACK ES	\$1,975
M12	COLE ES	\$96,377
M13	CURTIS MS	\$97,059
M14	CYPRESS ES	\$271,554
M50	DEL ROSA ES	\$5,523
M02	DEL VALLEJO MS	\$2,414,536
M15	EMMERTON ES	\$66,694
M16	FAIRFAX ES	\$159
M17	GOLDEN VALLEY MS	\$341,143
M18	HIGHLAND PACIFIC ES	\$113,169
M20	HUNT ES	\$816



ID	Project Name	Total
<b>Modernization Projects (Continued)</b>		
M23	KIMBARK ES	\$394,964
M01	KING MS	\$2,724,282
M24	LANKERSHIM ES	\$61,871
M25	LINCOLN ES	\$100,659
M48	MARSHALL ES	\$31,670
M28	MUSCOY ES	\$261,499
M30	NEWMARK ES	\$49,237
M31	NORTH PARK ES	\$77,135
M32	OEHL ES	\$322,738
M47	PACIFIC HS	\$57,460
M35	RILEY ES	\$145,472
M37	ROOSEVELT ES	\$1,017
M10	SALINAS ES	\$126,386
M38	SAN BERNARDINO HS	\$387,010
M39	SAN GORGONIO HS	\$701,440
M40	SERRANO MS	\$1,356,008
M41	SHANDIN HILLS MS	\$223,397
M42	THOMPSON ES	\$408,972
M44	VERMONT ES	\$351,088
M46	WARM SPRINGS ES	\$11,591
	<b>Modernization Projects Subtotals</b>	<b>\$19,170,965</b>
<b>Other Projects</b>		
C68	ARROYO VALLEY HS - Classroom Addtn	\$3,994,166
C35	BARTON ES - Growth Portables	\$193,023
C21	BARTON ES - MultiUse Room	\$501,303
C13	BELVEDERE ES - MultiUse Room	\$496,725
C34	CAJON HS - Growth Portables	\$96,529
C75	CHAVEZ JOINT USE GYM	\$1,962,982
C20	DAVIDSON ES - MultiUse Room	\$473,306
C14	DEL ROSA ES - MultiUse Room	\$493,623
C33	DEL VALLEJO MS - Growth Portables	\$265,331
C08	GOLDEN VALLEY MS - Admin/Lib Repl	\$1,300,000
C22	HIGHLAND PACIFIC ES - MultiUse Room	\$488,419
C17	INGHRAM ES - MultiUse Room	\$494,020
C25	KENDALL ES - MultiUse Room	\$499,256
C12	LANKERSHIM ES - MultiUse Room	\$479,203
C18	LYTLE CREEK ES - MultiUse Room	\$496,279
C16	MUSCOY ES - MultiUse Room	\$496,773
C24	NEWMARK ES - MultiUse Room	\$457,697
P11	PACIFIC HS - Kitchen Remodel	\$8,925
P09	PALM AVENUE ES - Lunch Shelter	\$63,982
C23	PARKSIDE ES - MultiUse Room	\$475,137
	<b>PROGRAM CONTRACTS</b>	<b>\$856,086</b>
C11	RIO VISTA ES - MultiUse Room	\$472,995
P10	SAN ANDREAS HS - Kitchen Remodel	\$14,262
P12	SHANDIN HILLS MS - Kitchen Remodel	\$59,972
C36	URBITA ES - Growth Portables	\$260,102
C19	URBITA ES - MultiUse Room	\$477,587
C15	VERMONT ES - MultiUse Room	\$522,757
	<b>Other Projects Subtotals</b>	<b>\$16,400,438</b>
	<b>Grand Totals</b>	<b>\$115,241,704</b>



Palm Avenue Elementary School, SDC



Cajon High School, Modernization Project



Del Rosa Elementary School, Other Project

## VI. California Constitution Statutory Requirements

On May 4, 2004, (Item 10.42) the Board of Education approved “Resolution of the Board of Education of the San Bernardino City Unified School District Establishing a Citizens’ Bond Oversight Committee and Approving Form of Bylaws Thereof.”

Section 3, Item 3.3 of the Citizens’ Oversight Committee Bylaws:

“3.3 Annual Report. The Committee shall present to the Board, in public session, an annual written report which shall include the following:

- (a) A statement indicating whether the District is in compliance with the requirements of Article XXIIA, Section 1(b)(3) of the California Constitution; and
- (b) A summary of the Committee’s proceedings and activities for the preceding year.”

**The text in the Article XIIIIA of the California Constitution states:**

- “(A) A requirement that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIIIIA, Section 1 (b)(3), and not for any other purpose, including teacher and administrator salaries and other school operating expenses.
- (B) A list of the specific school facilities projects to be funded and certification that the school district board, community college board, or county office of education has evaluated safety, class size reduction, and information technology needs in developing that list.
- (C) A requirement that the school district board, community college board, or county office of education conduct an annual, independent performance audit to ensure that the funds been expended only on the specific projects listed.”



Circle: Curtis Middle School, classroom buildings (right) Multi-purpose building (left) Above: Curtis Site Plans

#### IV. COC Statement of District Compliance

The Citizens' Oversight Committee, based on the review of the annual financial and performance audit report and information received at the COC meetings, finds:

- The San Bernardino City Unified School District is in compliance with the requirements of Article XIII A, Section 1(b) (3) of the California Constitution

The Citizens' Oversight Committee members and officers wish to thank the San Bernardino City Unified School District Board, Superintendent and staff for their support and appreciate the opportunity to serve the taxpayers of the District and inform the public concerning the San Bernardino City Unified School District Measure T Bond.

*Original signature on file.*

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Robbi Brunk, Citizens' Oversight Committee Chair

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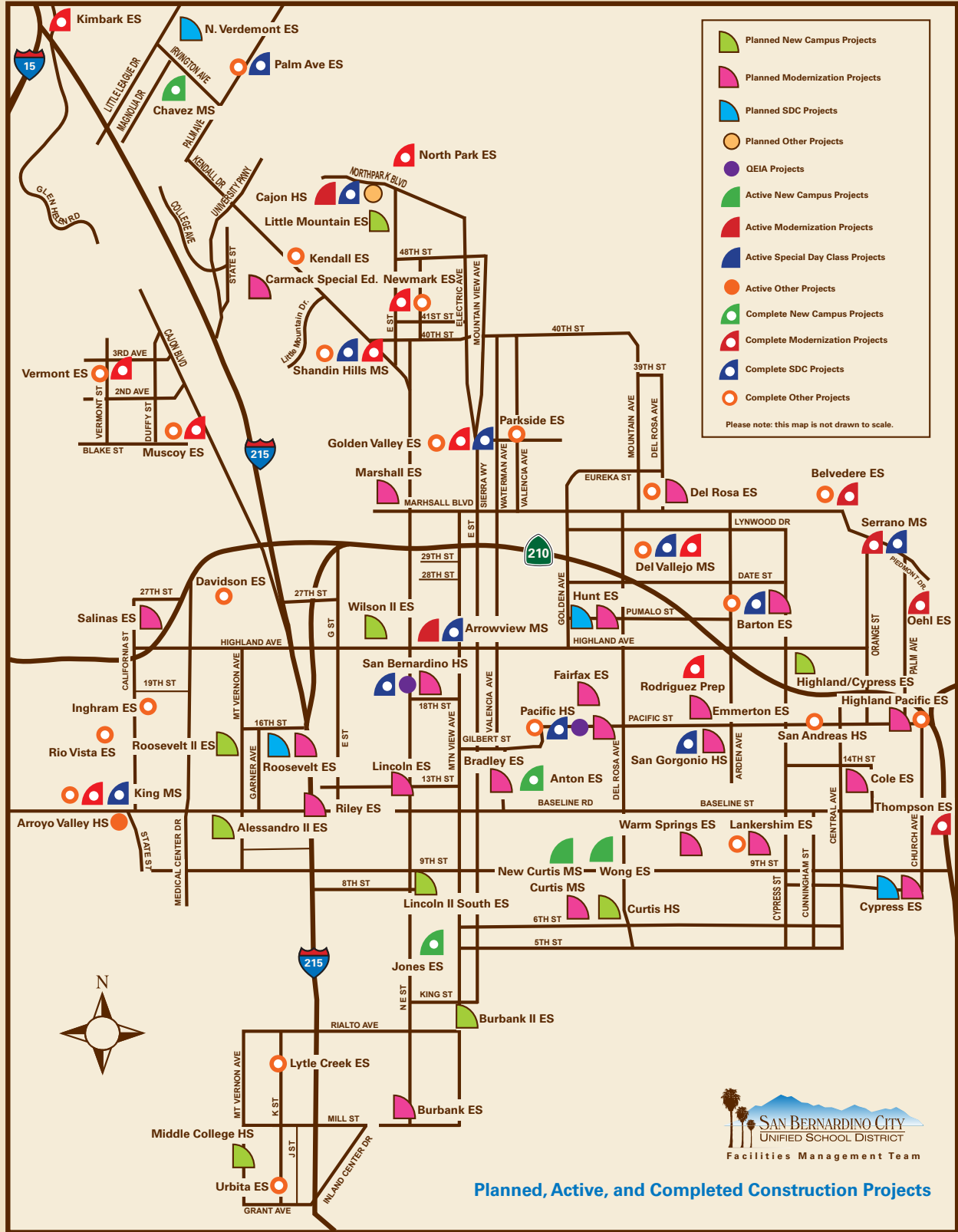
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Carl Clemons, Citizens' Oversight Committee Vice Chair



Rodriguez PREP Academy, playground and Library/Media Building

# Bond Funded Project Sites



Planned, Active, and Completed Construction Projects

## COC Members

Robbi Brunk, Chair  
 Carl Clemons, Vice Chair  
 Teresa Alba  
 Soledad Castillo  
 Ron Coats  
 Tierney Harris  
 Margaret Hill  
 David Justice  
 Marion Vassilakos

## Board of Education

Mrs. Teresa Parra, President  
 Mr. Danny Tillman, Vice President  
 Ms. Louise A. Ayala  
 Dr. Marlin L. Brown  
 Mrs. Judi Penman  
 Mrs. Lynda K. Savage  
 Dr. Elsa O. Valdez

## Superintendent

Arturo Delgado, Ed.D.

## District Facilities Administrators

John Peukert, Assistant Superintendent  
 Wael Elatar, Facilities Administrator

## Facilities Program Management Team

URS Corp

[www.sbcusdfacilities.com](http://www.sbcusdfacilities.com)

WRITTEN & PUBLISHED BY



FACILITIES MANAGEMENT DEPARTMENT  
 July 23, 2008