



Annual Report

Citizens' Oversight Committee

Measure T and N Bonds
March 2015 - February 2016

Facilities Management Department





On the Cover
Paakuma' K-8

Paakuma' K-8



Davidson ES

CONTENTS

Bond Overview	4
Proposition 39 Requirements	4
Citizens' Oversight Committee	5
Summary of COC Agendas and Activities	6
Summary of Bond Expenditures	6 - 9
Bond Spending by Project and Issue	9
Summary of Bond Issuances and Audit Report	10
California Constitution Statutory Requirements	11
COC Statement of District Compliance	11

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 million. 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.

On November 6, 2012, voters passed Bond Measure N - the San Bernardino City Unified School District Student Safety and School Repair Measure. Measure N provides bonds in the amount of \$250 million and passed overwhelmingly with 71.4% of the vote. To date, Measure N has provided new school police vehicles, printing services technology and equipment, improved lighting for Creative Before-and After Programs for Success (CAPS), construction projects, security and surveillance systems and the purchase of the Professional Development Center.



Professional Development Center

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:

- Property tax maximum is \$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



Rio Vista ES

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. In September, 2013 the Committee updated their by-laws to allow for the oversight of the 2012 Measure N Bonds.

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.

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
Jane Sneddon	Business Community	Jan. 2013 - Jun. 2016	Committee Chair
Ronald Coats	Business Community	Jan. 2013 - Sep-2016	Committee Co-Chair
Erika Maria Delgado De Ramos	At-large	Jun. 2015 - May 2017	Member
Gloria Macias Harrison	Taxpayer Organization	Jun. 2015 - May 2017	Member
Amanda Jacobs	Parent	Jan. 2013 - Jun. 2016	Member
Eula Mills	Senior Citizen	Jan. 2013 - Jun. 2016	Member
Trinidad Nelson	At-large	Jan. 2013 - Jun. 2016	Member
Martha Rendon	Parent/PTA Member	Jun. 2014 - Jun. 2016	Member
James Stark	At-large	Jan. 2013 - Jun. 2016	Member

Past Members	Representing	Membership Term	Current Position
Denise Benton	At-large	Mar. 2011 - Mar. 2015	Past Vice Chair
Marilyn Patterson	Taxpayer Organization	Jun. 2011 - Jun. 2015	Past Chair
Tierney Harris	At-large	Aug. 2007 - Oct. 2010	Past Member
Teresa Alba	Parent	Sept. 2004 - Aug. 2008	Past Member
Robbi Brunk	At-large	Sept. 2004 - Aug. 2008	Past Chair, Vice Chair
Soledad Castillo	Parent/PTA Member	Sept. 2004 - Aug. 2008	Past Member
Carl Clemons	At-large	Sept. 2004 - Aug. 2008	Past Vice Chair
Ronald Coats	Business Community	Sept. 2004 - Aug. 2008	Past Member
J. Pat Ferraris	Business Community	Sept. 2005 - Mar. 2008	Past Vice Chair
Margaret Hill	Senior Citizen	Sept. 2004 - Aug. 2008	Past Chair
Gloria Mazzola	At-large	Sept. 2004 - Aug. 2006	Past Chair
Ben Parra	Business Community	Sept. 2004 - Aug. 2005	Past Member
Lou Pellini	Taxpayer Organization	Sept. 2004 - Aug. 2005	Past Member
Marion Vassilakos	Taxpayer Organization	Mar. 2007 - Mar. 2011	Past Member
Martin Romeo	Business Community	Sept. 2008 - Sept. 2012	Past Member
Sheri Hundley	Parent/PTA Member	Sept. 2008 - Sept. 2012	Past Chair
David Justice	Business Community	May. 2008 - May. 2012	Past Vice Chair
Ralph Knox	Senior Citizen	Sept. 2008 - Sept. 2012	Past Member
Troy Allen Nelson	At-large	Sept. 2008 - Sept. 2012	Past Member
Maria Dolores Ochoa	At-large	Aug. 2008 - Sept. 2012	Past Member
Cynthia Barrow	Parent	Sept. 2008 - Sept. 2012	Past Member
Glenda Rice	PTA Member	Jan. 2013 - Jun. 2013	Past Chair

Summary of COC Agendas and Activities



March 2015

- Annual Financial and Performance Audits
- Professional Development Center Tour

July 2015

- Election of Chair and Co-Chair
- Introduction of New Members and the District CBO
- Measure N: Expenditures and Maturity Code Definitions

October 2015

- Bus Tour

Indian Springs HS

Summary of Bond Expenditures as of 2/28/16

ID	PROJECT NAME	Measure T Expenditures	Measure N Expenditures	TOTAL Expenditures
New Construction Projects				
C03	ANTON ES #45 - New Campus	\$5,969,753.22	\$0.00	\$5,969,753.22
C01	BING WONG ES #48 - New Campus	\$16,971,100.73	\$0.00	\$16,971,100.73
C01a	BING WONG ES #48 - New Campus	\$64,897.31	\$0.00	\$64,897.31
C32	BURBANK II ES #54 - New Campus	\$65,662.00	\$0.00	\$65,662.00
C79	CAPTAIN LELAND F. NORTON ES #52 - New Campus	\$3,886.00	\$0.00	\$3,886.00
C66	CHAVEZ MS - New Campus	\$1,631,245.32	\$0.00	\$1,631,245.32
C10	COL. RODRIGUEZ PREP ACADEMY ES #47 - New Campus	\$10,987,890.49	\$0.00	\$10,987,890.49
C67 & C59	CURTIS MS & SDC New Campus	\$14,967,971.22	\$0.00	\$14,967,971.22
C76	DR. MILDRED D. HENRY ES #49 - New Campus	\$10,407.02	\$0.00	\$10,407.02
C80	GEORGE BROWN JR. ES #53 - New Campus	\$36,996.74	\$0.00	\$36,996.74
C78	GRACIANO GOMEZ ES #51 - New Campus	\$125,256.92	\$0.00	\$125,256.92
C81	H. FRANK DOMINGUEZ ES #54 - New Campus	\$1,720,611.42	\$0.00	\$1,720,611.42
C82	INDIAN SPRINGS HS #8 New Campus	\$155,062.73	\$0.00	\$155,062.73
C02	JONES ES #46 - New Campus	\$8,195,677.46	\$0.00	\$8,195,677.46
C65	LINCOLN II No. ES #44 - New Campus	\$27,900.00	\$0.00	\$27,900.00
C07	LINCOLN II So. ES #52 - New Campus	\$265,587.62	\$0.00	\$265,587.62
C09	MIDDLE COLLEGE HS - New Campus	\$157,909.33	\$0.00	\$157,909.33
C69	MUSCOY MS #10 - New Campus	\$30,061.70	\$0.00	\$30,061.70
C84	PAAKUMA' K-8 - #56 New Campus	\$88,166.41	\$0.00	\$88,166.41
C04	ROOSEVELT II ES #49 - New Campus	\$86,503.85	\$0.00	\$86,503.85
C26	WILSON II ES #53 - New Campus	\$145,439.89	\$0.00	\$145,439.89
New Construction Projects Subtotals		\$61,707,987.38	\$0.00	\$61,707,987.38

Summary of Bond Expenditures as of 2/28/16

ID	PROJECT NAME	Measure T Expenditures	Measure N Expenditures	TOTAL Expenditures
SDC/Additions Projects				
C45	ARROWVIEW MS - SDC Addition	\$971,302.18	\$0.00	\$971,302.18
C68	ARROYO VALLEY HS - Classroom Addtn	\$3,272,335.12	\$0.00	\$3,272,335.12
C37	BARTON ES - SDC Addition	\$1,276,638.97	\$0.00	\$1,276,638.97
C51	BRADLEY ES - SDC Addition	\$16,248.40	\$0.00	\$16,248.40
C49	CAJON HS - SDC Addition	\$1,151,763.58	\$0.00	\$1,151,763.58
C52	CYPRESS ES - SDC Addition	\$80,126.42	\$0.00	\$80,126.42
C46	DEL VALLEJO MS - SDC Addition	\$2,031,351.70	\$0.00	\$2,031,351.70
C08	GOLDEN VALLEY MS - Admin/Lib Repl	\$173,235.00	\$0.00	\$173,235.00
C60	GOLDEN VALLEY MS - SDC Addition	\$1,124,912.26	\$0.00	\$1,124,912.26
C53	HILLSIDE ES - SDC Addition	\$7,318.62	\$0.00	\$7,318.62
C40	HUNT ES - SDC Addition	\$2,359.36	\$0.00	\$2,359.36
C47	KING MS - SDC Addition	\$1,336,566.58	\$0.00	\$1,336,566.58
C98	LANKERSHIM ES - Addition	\$2,630,170.27	\$0.00	\$2,630,170.27
C100	LANKERSHIM ES - SDC Addition	\$828,414.52	\$0.00	\$828,414.52
C94	LINCOLN ES - Addition	\$1.30	\$0.00	\$1.30
C99	LYTLE CREEK ES - Addition	\$2,277,425.45	\$0.00	\$2,277,425.45
C102	LYTLE CREEK ES - SDC Addition	\$403,520.26	\$0.00	\$403,520.26
C95	MUSCOY MS - Addition	\$60,408.00	\$0.00	\$60,408.00
C103	MUSCOY MS - SDC Addition	\$13,437.82	\$0.00	\$13,437.82
C63	PACIFIC HS - SDC Addition	\$1,111,782.51	\$0.00	\$1,111,782.51
C56	PALM AVENUE ES - SDC Addition	\$1,144,690.27	\$0.00	\$1,144,690.27
C44	ROOSEVELT ES - SDC Addition	\$211.25	\$0.00	\$211.25
C50	SAN BERNARDINO HS - SDC Addition	\$1,228,644.10	\$0.00	\$1,228,644.10
C64	SAN GORGONIO HS - SDC Addition	\$1,389,780.13	\$0.00	\$1,389,780.13
C48	SERRANO MS - SDC Addition	\$1,489,518.10	\$0.00	\$1,489,518.10
C62	SHANDIN HILLS MS - SDC Addition	\$1,508,586.15	\$0.00	\$1,508,586.15
C96	VERMONT ES - Addition	\$4,150,383.14	\$32,047.50	\$4,182,430.64
C104	VERMONT ES - SDC Addition	\$1,208,828.07	\$0.00	\$1,208,828.07
C97	WILSON ES - Addition	\$1,899,780.35	\$19,500.00	\$1,919,280.35
C105	WILSON ES - SDC Addition	\$573,953.63	\$17,400.00	\$591,353.63
SDC/Addition Projects Subtotals		\$33,363,693.51	\$68,947.50	\$33,432,641.01

ID	PROJECT NAME	Measure T Expenditures	Measure N Expenditures	TOTAL Expenditures
Modernization Projects				
M05	ARROWVIEW MS - Modernization	\$818,136.60	\$0.00	\$818,136.60
M06	BARTON ES - Modernization	\$89,635.61	\$0.00	\$89,635.61
M07	BELVEDERE ES - Modernization	\$557,412.15	\$0.00	\$557,412.15
M49	BRADLEY ES - Modernization	\$363,641.88	\$0.00	\$363,641.88
M08	BURBANK ES - Modernization	\$43,505.00	\$0.00	\$43,505.00
M58	CAJON HS - Mod. Abatement	\$1,155,250.48	\$0.00	\$1,155,250.48
M09	CAJON HS - Modernization	\$1,606,090.07	\$0.00	\$1,606,090.07
M13	CURTIS MS - Modernization	\$1,047,189.24	\$0.00	\$1,047,189.24
M14	CYPRESS ES - Modernization	\$15.46	\$0.00	\$15.46
M02	DEL VALLEJO MS - Modernization	\$2,412,660.96	\$0.00	\$2,412,660.96
M15	EMMERTON ES - Modernization	\$319,993.56	\$0.00	\$319,993.56
M16	FAIRFAX ES - Modernization	\$1,345.93	\$0.00	\$1,345.93
M17	GOLDEN VALLEY MS - Modernization	\$341,142.59	\$0.00	\$341,142.59
M18	HIGHLAND PACIFIC ES - Modernization	\$86,927.78	\$0.00	\$86,927.78
M20	HUNT ES - Modernization	\$735.12	\$0.00	\$735.12
M23	KIMBARK ES - Modernization	\$378,887.52	\$0.00	\$378,887.52
M24	LANKERSHIM ES - Modernization	\$29,418.09	\$0.00	\$29,418.09

Summary of Bond Expenditures as of 2/28/16

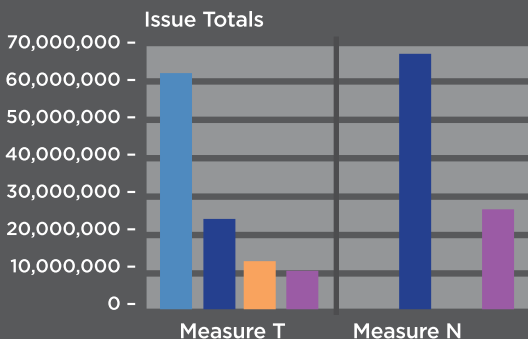
ID	PROJECT NAME	Measure T Expenditures	Measure N Expenditures	TOTAL Expenditures
Modernization Projects - cont.				
M25	LINCOLN ES - Modernization	\$46,770.19	\$0.00	\$46,770.19
M26	LYTLE CREEK ES - Modernization	\$5,507.00	\$0.00	\$5,507.00
M31	NORTH PARK ES - Modernization	\$16,033.04	\$0.00	\$16,033.04
M32	OEHL ES - Modernization	\$82,932.30	\$0.00	\$82,932.30
M47	PACIFIC HS - Modernization	\$336,523.95	\$0.00	\$336,523.95
M33	RAMONA-ALESSANDRO ES - Modernization	\$29,483.85	\$0.00	\$29,483.85
M35	RILEY ES - Modernization	\$180,185.33	\$0.00	\$180,185.33
M10	SALINAS ES - Modernization	\$231,747.72	\$0.00	\$231,747.72
M51	SAN ANDREAS HS - Modernization	\$24,412.17	\$0.00	\$24,412.17
M38	SAN BERNARDINO HS - Modernization	\$1,169,897.07	\$0.00	\$1,169,897.07
M40	SERRANO MS - Modernization	\$1,636,297.23	\$0.00	\$1,636,297.23
M41	SHANDIN HILLS MS - Modernization	\$218,413.51	\$0.00	\$218,413.51
M52	SIERRA HS - Modernization	\$19,270.60	\$0.00	\$19,270.60
M42	THOMPSON ES - Modernization	\$386,302.97	\$0.00	\$386,302.97
M46	WARM SPRINGS ES - Modernization	\$5,049.01	\$0.00	\$5,049.01
M45	WILSON ES - Modernization	\$1,679.63	\$0.00	\$1,679.63
Modernization Projects Subtotals		\$13,642,493.61	\$0.00	\$13,642,493.61

ID	PROJECT NAME	Measure T Expenditures	Measure N Expenditures	TOTAL Expenditures
Other Projects				
C35	BARTON ES - Growth Portables	\$1,500.00	\$0.00	\$1,500.00
C34	CAJON HS - Growth Portables	\$96,529.48	\$0.00	\$96,529.48
C75	CHAVEZ JOINT USE GYM	\$1,545,196.17	\$0.00	\$1,545,196.17
C33	DEL VALLEJO MS - Growth Portables	\$265,330.92	\$0.00	\$265,330.92
Growth	GROWTH PROJECTS	\$68,270.45	\$0.00	\$68,270.45
C86	MIDDLE COLLEGE HS PORTABLES - Interim Housing	\$3,103.20	\$0.00	\$3,103.20
C36	URBITA ES - Growth Portables	\$260,102.11	\$0.00	\$260,102.11
P16	ARROWVIEW MS - 21st Century Classroom Other	\$35,107.73	\$0.00	\$35,107.73
P18	ARROWVIEW MS - Kitchen Remodel	\$50.00	\$0.00	\$50.00
P24	ARROWVIEW MS HVAC	\$141,824.59	\$0.00	\$141,824.59
P84	ATHLETIC COMPLEX UPGRADES	\$0.00	\$347,311.36	\$347,311.36
P52	BRADLEY ES - Phase II - Canopy	\$0.00	\$133,274.92	\$133,274.92
P21	CAJON HS - Kitchen Remodel	\$6.00	\$0.00	\$6.00
P25	CAJON HS HVAC	\$16,862.33	\$0.00	\$16,862.33
P83	CAJON HS Theatre Renovation	\$23,708.58	\$0.00	\$23,708.58
P57	CAPS Security Lighting	\$0.00	\$243,958.20	\$243,958.20
P80	CDS Multiuse Room	\$587,730.04	\$0.00	\$587,730.04
P82	CID Annex Remodel	\$0.00	\$38,545.72	\$38,545.72
P86	CID Main Building	\$0.00	\$4,738.50	\$4,738.50
P14	COL. RODRIGUEZ PREP MS Portables	\$3,485.64	\$0.00	\$3,485.64
P41	COMMUNITY DAY SCHOOL	\$0.00	\$3,706,210.13	\$3,706,210.13
P19	CURTIS MS - Kitchen Remodel	\$6.00	\$0.00	\$6.00
P61	CYPRESS ES - Fascia Board	\$6,074.00	\$0.00	\$6,074.00
P26	DEL VALLEJO MS HVAC	(\$753.53)	\$0.00	(\$753.53)
P85	DISTRICTWIDE MARQUEE IMPROVEMENTS	\$0.00	\$277,318.31	\$277,318.31
P88	DISTRICTWIDE PLAYGROUND IMPROVEMENTS	\$616,582.18	\$43,760.10	\$660,342.28
P75	DSA CLOSEOUT PROJECTS	\$190,177.15	\$46,165.25	\$236,342.40
P27	GOLDEN VALLEY MS HVAC	\$107,470.75	\$0.00	\$107,470.75
P62	HIGHLAND PACIFIC ES - Fascia Board	\$3,699.00	\$0.00	\$3,699.00
P63	HILLSIDE ES - Fascia Board	\$3,699.00	\$0.00	\$3,699.00
P64	HUNT ES - Fascia Board	\$3,699.00	\$0.00	\$3,699.00
P23	HUNT ES - Phase II	\$74,562.41	\$0.00	\$74,562.41
P87	INDIAN SPRINGS HS CANOPIES\MISC.	\$91,904.25	\$0.00	\$91,904.25

Summary of Bond Expenditures as of 2/28/16

ID	PROJECT NAME	Measure T Expenditures	Measure N Expenditures	TOTAL Expenditures
Other Projects				
P54	INDIAN SPRINGS PERFORMING ARTS CENTER	\$713.65	\$395,393.88	\$396,107.53
P56	INDIAN SPRINGS SPORTS COMPLEX	\$929,211.43	\$11,458,276.26	\$12,387,487.69
P55	LYTLE CREEK ES INTERIM HOUSING	\$568,759.68	\$0.00	\$568,759.68
P53	MARSHALL ES - Phase II Canopy	\$0.00	\$219,591.76	\$219,591.76
P28	MARTIN LUTHER KING MS HVAC	(\$853.65)	\$0.00	(\$853.65)
MN1	MEASURE N PROJECTS	\$0.00	\$3,100,185.84	\$3,100,185.84
P100	MISC. MINOR PROJECTS	\$16,994.31	\$1,464.08	\$18,458.39
P88	NETWORKING UPGRADES	\$0.00	\$1,176,979.33	\$1,176,979.33
P65	NORTH VERDEMONT ES - Fascia Board	\$3,699.00	\$0.00	\$3,699.00
P59	ORG PORTABLE REMOVAL	\$181,105.62	\$0.00	\$181,105.62
P11	PACIFIC HS - Kitchen Remodel	\$9,193.83	\$0.00	\$9,193.83
P29	PACIFIC HS HVAC	\$26,965.88	\$0.00	\$26,965.88
P09	PALM AVENUE ES - Lunch Shelter	\$64,182.07	\$0.00	\$64,182.07
P70	PROFESSIONAL DEVELOPMENT CENTER	\$1,016,148.19	\$3,503,284.68	\$4,519,432.87
	PROGRAM CONTRACTS	\$1,849,128.41	\$184,775.53	\$2,033,903.94
P73	RICHARDSON PREP HS LUNCH SHELTER	\$124,747.51	\$0.00	\$124,747.51
P30	RICHARDSON PREP HVAC	\$19,801.80	\$0.00	\$19,801.80
P74	RILEY ES LUNCH SHELTER	\$175,474.26	\$0.00	\$175,474.26
P66	RIO VISTA ES - Fascia Board	\$3,699.00	\$0.00	\$3,699.00
P67	ROOSEVELT ES - Fascia Board	\$3,699.00	\$0.00	\$3,699.00
P10	SAN ANDREAS HS - Kitchen Remodel	\$14,747.96	\$0.00	\$14,747.96
P31	SAN ANDREAS HS HVAC	\$1,046.50	\$0.00	\$1,046.50
P16	SAN BERNARDINO HS - 21st Century Classroom Other	\$24,094.73	\$0.00	\$24,094.73
P22	SAN BERNARDINO HS - Kitchen Remodel	\$782.70	\$0.00	\$782.70
P17	SAN BERNARDINO HS - Library Replacement	\$14,722.50	\$0.00	\$14,722.50
P45	SAN BERNARDINO HS AUDITORIUM UPGRADES	\$180,121.11	\$0.00	\$180,121.11
P32	SAN BERNARDINO HS HVAC	\$407.66	\$0.00	\$407.66
P76	SECURITY IMPROVEMENTS (19 Sites)	\$108.38	\$649,849.74	\$649,958.12
P49	SERRANO MS - Phase II	\$12,170.19	\$0.00	\$12,170.19
P20	SERRANO MS - Kitchen Remodel	\$50.00	\$0.00	\$50.00
P33	SERRANO MS HVAC	\$125,005.80	\$0.00	\$125,005.80
P12	SHANDIN HILLS MS - Kitchen Remodel	\$60,502.09	\$0.00	\$60,502.09
P34	SHANDIN HILLS MS HVAC	(\$528.00)	\$0.00	(\$528.00)
P37	SMART BUILDING UPGRADES	\$0.00	\$1,553,655.23	\$1,553,655.23
P77	TECHNOLOGY UPGRADES	\$0.00	\$274,189.19	\$274,189.19
P58	VERMONT TO LINCOLN PRESCHOOL	\$280,729.88	\$0.00	\$280,729.88
Other	PALM SDC SAVINGS	\$0.00	\$25,944.00	\$25,944.00
DMT	DEFERRED MAINTENANCE PROJECTS	\$190,075.57		
	Other Projects Subtotals	\$10,042,634.51	\$27,384,872.01	\$37,427,506.52
	Grand Totals	\$118,756,809.01	\$27,453,819.51	\$146,210,628.52

Bond Spending by Project and Issue



Issue Breakdown by Projects

	Measure T	Measure N	Total	
New Campus	\$61,707,987.38	\$ -	\$61,707,987.38	42%
SDC/Additions	\$33,363,693.51	\$68,947.50	\$33,432,641.01	23%
Modernization	\$13,642,493.61	\$ -	\$13,642,493.61	9%
Other Projects	\$10,042,634.51	\$27,384,872.01	\$37,427,506.52	26%
	\$118,756,809.01	\$27,453,819.51	\$146,210,628.52	100%

Summary of Bond Issuances and Audit Report

Measure T:

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 of the District's School Facility Bridge Funding Program.

2004 General Obligation Bonds, Series B

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.

2004 General Obligation Bonds, Series D

On March 17, 2011, the District issued \$11,525,419.10 of 2004 General Obligation Bonds as Series D. This was the fourth series of the authorized bonds to be issued under the measure as approved by voters. The bonds mature on August 1, 2042, with interest yields of 7.41 to 7.50 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 E

On March 17, 2011 the District issued \$5,477,434.00 of 2004 General Obligation Bonds as Series E. This was the fifth series of the authorized bonds to be issued under the measure as approved by voters. The bonds mature on August 1, 2035, with interest yields of 8.875 percent. Proceeds from the sale of the bonds are being held as capitalized interest for the Qualified School Construction Bonds (QSCB).

Measure N:

2012 General Obligation Bonds, Series A

On June 12, 2013 the San Bernardino City Unified School District issued the 2012 General Obligation Bonds, Series A, in the amount of \$30,150,000. The bonds will mature August 1, 2037, and yield interest rates of 2.0 to 5.0 percent. The bonds were issued to finance the repair, upgrading, acquisition, construction and equipping of certain District property and facilities.

2012 General Obligation Bonds, Series B

On June 12, 2013 the District issued the 2012 General Obligation Bonds, Series B, in the amount of \$12,515,000. The bonds will mature August 1, 2027, and yield interest rates of .99 to 4.66%. The bonds were issued to fund the District's regularly scheduled lease payments through and including August 1, 2018 with respect to the District's outstanding Taxable Certificates of Participation, 2011 Series A (Direct Subsidy Qualified School Construction Bonds.)

2012 General Obligation Bonds, Series C

On July 15, 2015 the District issued the 2012 General Obligation Bonds, Series C, in the amount of \$32,495,000. The bonds will mature August 1, 2040, and yield interest rates of 2.0 to 5.0 percent. The bonds were issued to finance the repair, upgrading, acquisition, construction and equipping of certain District property and facilities.

2013 - 2014 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, LLP. 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, 2014, presented fairly in all material respects, the financial position and results of operations for the San Bernardino City Unified School District as of June 30, 2014, in conformity with accounting principles generally accepted in the United States of America. There were no findings nor questioned costs related to the financial audit of the Measure T & N Building Funds for the year ended June 30, 2014.



Professional Development Center Parking Lot

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.
- b. A summary of the Committee’s proceedings and activities for the preceding year.

The text in the Article XIII A 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 XIII A, 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.

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 Measures N and T Bonds.

Handwritten signature of Jane Sneddon in black ink.

Jane Sneddon
Citizens’ Oversight Committee Chair

Handwritten signature of Ronald Coats in black ink.

Ronald Coats
Citizens’ Oversight Committee Vice Chair

Locations of Major Construction Projects



The Board of Education

Dr. Margaret Hill, President
 Mrs. Abigail Medina, Vice President
 Dr. Barbara Flores
 Mr. Michael J. Gallo
 Mrs. Gwendolyn Rodgers
 Mr. Danny Tillman
 Dr. Scott Wyatt

Superintendent

Dr. Dale Marsden

District Facilities, M&O Administrators

John Peukert, Assistant Superintendent
 Samer Alzubaidi, Facilities Director

Facilities Program Management Team

AECOM
 Keith Kajiya, AECOM/URS Vice President

Published May 2016