

**San Bernardino City Unified School District**  
**Regular Meeting of the Measure T & N Bond**  
**Citizens' Oversight Committee**

**Pacific High School**  
**F-Wing**  
**8:30 – 10:00 a.m.**  
**1020 Pacific St.**  
**San Bernardino, CA 92404**

**Meeting Notes**

**March 16th, 2022**

<b>Committee Members</b>	<b>Representing</b>	<b>Present</b>	<b>Absent</b>
Tim King		X	
Jayne Zylman		X	
Melania Romero			X
Kevin Gilbreth			X
Keith Zylman		X	
<b>District Support</b>	<b>Department</b>	<b>Present</b>	<b>Absent</b>
Tom Pace	Facilities	X	
Laura Breuer	Facilities	X	
David Sierra	Facilities	X	
Sam Precie	Facilities/Operations	X	
Harold Sullins	SBCUSD – Fiscal Services	X	
Andrew Park	Eide Bailly	X	

**1. Opening**

- a. Individual photos for Website – C.O.C Members only
- b. Call to Order – Meeting called to order at 9:00am by David Sierra (C.O.C Secretary)

Introductions were made at the start of the meeting. Starting with the District Staff in attendance and Andrew Park, Independent auditor from Eide Bailly. Members then individually introduced themselves.

**2. Administrative Reports**

- a. Financial & Performance Audit

The Districts Financial and Performance Audit was presented to the committee by Andrew Park, Independent Auditor from Eide Bailly. Andrew presented page 1 & 2 of the Independent Audit report as well as the auditor’s “opinion” as stated on pg. 2 of the report. Andrew gave an overview of the Auditors methodology used to arrive at their opinion of the District’s financial position. The financial statements of the district

present fairly in all material respects the financial position of the district and ended the year as of June 30<sup>th</sup>, 2021 in conformity with the accounting principles generally accepted in the United States of America and the opinion is considered an “unmodified opinion”. Mr. park made mention to the committee that the audit is conducted for a specific time frame for the purpose of this report the defined end date is June 30<sup>th</sup>, 2021. Andrew walked the committee through the “Statement of Revenues, Expenditures and Changes in Fund Balance” located on pg. 4 of the Financial Audit. Andrew made a point to discuss ending/ remaining fund balances for both Measure T & N also found on pg. 4

Andrew covered the second portion of the Audit, which is the Performance portion of the report for the period ending June 30<sup>th</sup> 2021. Andrew explained the methodology of conducting the performance audit. Eide Bailly obtained general ledger information from the district regarding the Building Fund. Actual invoices, purchase orders and other supporting documentation was sampled to ensure compliance with the requirements outlined by the California Constitution and the Measure T & N approved bond project list. For Measure T - 96% of expenditures were sampled and 53% of expenditures sampled from Measure N. Andrew went on to explain that the conclusion of the performance audit was that the San Bernardino City Unified School District has properly accounted for expenditures held in the Building Fund (T & N). Lastly, Andrew noted that there were “no findings” reported on page 28 “Schedule of Findings and Questioned Costs” and further noted that the prior years performance audit also had no findings as indicated on page 29.

b. Annual Report – July 2020 – June 2021 & Citizens Oversight Committee – Bond Report

Tom Pace, Director of Facilities gave an overview of annual internal financial reports that were provided and presented to the committee. Beginning with the Citizens oversight committee bond report which covers expenditures specifically from Measure T & N and provides an accounting of bond funds over the years. Tom spoke about Indian Springs CTE Manufacturing project which received CTE grant funds and State Seismic funds. Those funding sources were paired with bond dollars to fund the project. Tom mentioned the recently completed Martin Luther King Middle School Modernization project which includes a unique photograph of Dr. King that is specific to this site as the Dr. Martin Luther King Foundation provided a photo of Dr. King specifically for use at the site. Tom went on to explain to the committee that the Bond Report is designed to show our bond expenditure by various categories. The report shows dollars spent on completed projects, projects currently in construction and projects currently in the design phase. The report further defines which projects are modernizations, new construction or other. Tom spoke to the committee about the importance of spreading the tax dollar allocation equitably throughout the district so as to avoid pockets of unequal investment. Tom then presented the Annual Report to the committee and explained that this particular report contains information from all funding sources over the years and contains project expenditure information dating back 20 years. Tom highlighted pg. 5 of the report which states that the total funding received since the beginning the century is 1.2 billion. Tom also spoke with the committee about the role developer fee paid to the district. Developer fees are restricted and meant to augment new construction. Andrew Park of Eide Bailly mentioned that as

an independent auditor he was quite impressed with the internal financial reports produced for the Citizens Oversight Committee.

c. Board Facilities Workshop

**3. Committee Comments/Concerns**

**4. Schedule for Future Meetings**

- 1) July 20<sup>th</sup>, 2022: Location TBD
- 2) October 19<sup>th</sup>, 2022: Location TBD

**5. Public Comments**

None

**6. Items for Future Agendas**

**7. Adjournment**

**8. Tour of Pacific High Projects – 1020 Pacific St, San Bernardino CA 92404 (Non-Mandatory)**