

# Colton Joint Unified School District

Commitment to Equal Opportunity



## Minutes March 27, 2023

The Measure G Citizens' Bond Oversight Committee met on Monday, March 27, 2023 at 5:40 p.m. at 18829 Orange Street, Bloomington, CA 92316.

### **CALL TO ORDER**

#### **I. Members Present (\*absent)**

Mr. Richard Banasiak - here

Mr. Larry Burgos\*

Mrs. Patricia Chavez, Vice Chair - here

Mr. Gary Grossich, Chair - here

Ms. Angela McClain - here

Ms. Regina Neri - here

Mr. Henry Michael Razo - here

Ms. Amanda Salazar\*

#### **Staff Members Present**

Mr. Owen Chang, Director of Facilities & Energy Management

Ms. Kasey Kubota, Executive Assistant, Business Services Division

#### **II. APPROVAL OF MINUTES**

December 14, 2022 meeting minutes were reviewed and approved, motion by Banasiak and seconded by Razo, and carried on a 5-0 vote. A roll call vote was conducted. No opposition.

#### **III. PUBLIC COMMENT**

None.

#### **IV. OLD BUSINESS**

None.

#### **V. NEW BUSINESS**

- Assistant Superintendent of Business Services  
Gregory Fromm was appointed as the new Assistant Superintendent of Business Services. Mr. Fromm won CBO of the Year for Los Angeles County. He was able to secure \$250 million due to a roof collapse from a significant defect in construction for Lynwood Unified School District.

- CBOC Membership  
The committee has vacant positions. Director Chang asked members to reach out to community members who might be interested in joining the committee.
- Annual Measure B and G Audit  
Vanessa Pineda from Christy White Associates presented the audit findings for the period of July 2021 to June 2022. The district had a clean audit of Measure B & G with no financial statement findings and no performance audit findings.
- Annual CBOC Report to the Board  
Director Chang will draft the annual report to the board and share it with members for review and comments.
- Project Updates
  - Bloomington High School AV/Lighting/Rigging Project  
The project is 99% complete. The remaining 1% of work left to be completed is due to a material delay. The digital sound card was ordered in February 2022, and the anticipated delivery date is July 2023. Shortages and quality control from the manufacturer are the main factors that area causing the delay.
  - Colton High School Auditorium Rigging/Seating Replacement  
The project is 98% complete. A wheelchair lift was required by the Division of State Architect to provide wheelchair access to the stage and ADA compliant.
  - Colton High School CTE Building  
The district received almost \$3M from the CTE matching grant and is also applying for an additional \$1M of seismic funding. The project was originally estimated to cost \$9M, and the bid was \$13.4M. Currently staff is working on value engineering with the architect. The project will be rebid in May.
  - Grand Terrace Elementary School New Classroom and Parking  
Grand Terrace Elementary School will need additional classrooms due to the planned Lewis Homes development north of Grand Terrace High School. The project is currently in design. The Lions Club building demolition is currently out to bid with the goal of conducting the work during the summer break.
  - Grand Terrace Elementary School Campus Fire Alarm Upgrade  
The project is currently out to bid. The goal is to perform the majority of the construction during the summer break.

- Grimes Elementary School TK Classroom Addition  
The district applied for state matching funds for the addition of a TK classroom at Grimes Elementary School. Director Chang shared a rendering of a classroom addition that the architect used for the Corona Norco Unified School District.
- Terrace View Elementary School TK/Kinder Classroom Building Addition  
The district has applied for state facilities program funding and the project is currently in the design phase.
- Terrace Hills Middle School New Classroom, Admin, and Fire Alarm Upgrade  
Plans are currently with DSA for review. School impact fees from the Roquet Ranch and Lewis Homes developments will assist with funding for this project.
- Wilson Elementary School New Classroom and Parking  
Director Chang shared the architect's rendering of this project. TK classrooms will be added where the basketball courts are currently located. The additional classrooms and parking addition are needed to house the students from the proposed Roquet Ranch development.
- Professional Learning Center/Board Room at 900 East Washington  
The project is currently in construction. Due to the delay with the electrical panel and HVAC equipment, completion is expected in October or November 2023.
- New Zimmerman Elementary School  
The district reached a settlement with the developer of the Bloomington Business Park. In exchange for Zimmerman Elementary, District will receive almost \$45M to rebuild Zimmerman Elementary at a district-owned property located at the intersection of Cedar/Santa Ave. Community input meetings for the design of the new Zimmerman campus are scheduled for early April, and the concept design will be presented at the May 18 board meeting. A website will be created to continue to provide information to the community.

## **VI. FINANCIAL REPORT**

The committee reviewed the financial report.

## **VII. MEMBER COMMENTS**

Mr. Grossich notified the committee that Howard Development is going to settle with the environmental group, and he would like to see the settlement dollars used for the community. Mr. Grossich also noted that Chandi Group is violating the terms of the project approval and District settlement agreement by allowing trucks

to idle and park overnight. Infrastructures for future showers have been installed at the service station.

**VIII. NEXT MEETING**

Ms. Kubota will contact the committee to schedule a meeting.

**IX. ADJOURNMENT**

There being no further business, the Measure G Citizens' Bond Oversight Committee meeting was adjourned at 7:00 p.m.



Colton Joint Unified School District  
Measure G and B Bond Financial &  
Performance Audits

Presented by: Vanessa Pineda, Director

# Introduction and Citizens' Bond Oversight Committee (CBOC) Member Listing

- Verify the District has established a CBOC and is actively seeking community participation
- Ensure composition of the committee in comparison with Education Code requirements (7 Members and required representations)
- Frequency of CBOC meetings relative to current stage of program in bond life cycle
- Verify District has provided most recent audit to CBOC within 3 months of issuance per Senate Bill 581
- Verify CBOC issues annual report per 15280(b)

A financial statement audit is the examination of an entity's financial statements and accompanying disclosures by an independent auditor. The result of this examination is a report by the auditor, attesting to the **fairness of presentation of the financial statements and related disclosures**. The auditor's report must accompany the financial statements when they are issued to the intended recipients.

**Note:** We are only issuing an opinion on the Measure G and B bond funds

## Audit Objectives – Financial

# Opinion – On Financial Statements

Page 2 (pdf page 4), first paragraph:

**In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the *Measure G and B Bond Building Fund* of Colton Joint Unified School District as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.**



# Financial– Substantive Procedures



*Cash* - Review bank reconciliation with county treasury



*Accounts receivable*- Confirm account balances, investigate subsequent collections, mainly relates to interest earned on cash in county treasury (Q4 interest accounted for in 2021-22 fiscal year)

# Financial – Substantive Procedures, continued



*Accounts payable* - Confirm accounts and test year-end cutoff



*Revenue* - Examine escrow statements and official statements to determine recorded correctly (interest)



*Expenses* - Examine documents supporting a selection of expenses and interfund transfers and review subsequent transactions

“Performance audits entail an objective and systemic examination of evidence to provide an independent assessment of the **performance and management of a program against criteria.**” -U.S. Government Accountability **objective** Office (GAO).

## Audit Objectives – Performance

- Provide management with an independent and objective evaluation of government operations (Bond Program Management)
- Assist management to meet the increased public demand for information disclosure (Approved and presented to CBOC & Board)
- Evaluate evidence against stated criteria (Expenditures allowable per ballot measure)
- Gaining an understanding of the Bond Program and the environment in which it operates, and using this information to assess whether there may be risks that could impact the financial statements

## Audit Objectives – Performance

# Performance Testing – Expenditure Testing

Measure G and B –  
Bond Building Fund

```
graph TD; A[Measure G and B – Bond Building Fund] --> B["$634 thousand or 44% of project expenditures"]; A --> C["$275 thousand or 100% of personnel expenditures"];
```

\$634 thousand or  
44% of project  
expenditures

\$275 thousand or  
100% of personnel  
expenditures



# Performance Testing – Public Bidding & Change Orders

## Bidding

- BHS Theater Equipment Replacement
- Colton High School Auditorium Seating Refurbishment

## Change Orders

- BHS Parking Expansion Project
- BHS Theater Equipment Project

# Schedule of Findings and Recommendations

Pg 16 (pdf page 22), Summary of Auditors' Results:

## Financial Statements

- No financial statement findings

## Performance Audit

- No performance audit findings

# **Thank you!**

We appreciate the hard work put in by  
Facilities Department staff to complete the  
audit process!





Measures B & G



*Your Bond Dollars at Work!*

# MEASURE G CBOC UPDATE

March 27, 2023

# PROJECT UPDATES



Measures B & G



Your Bond Dollars at Work!

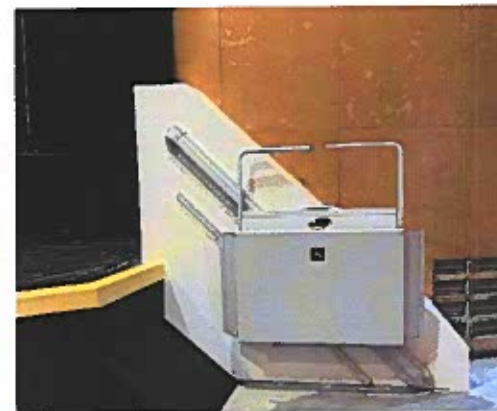
- ❑ **Bloomington HS AV/Lighting/Rigging**
  - 99% Complete
  - Waiting on digital sound card
  
- ❑ **Colton HS Rigging/Seating Replacement**
  - 98% Complete



Bloomington HS Rigging/AV/Lighting Upgrade



Colton HS Rigging and Theater Seating Upgrade





# PROJECT UPDATES



Measures B & G



Your Bond Dollars at Work!

- ❑ **Colton High School CTE Building**
  - Rebidding

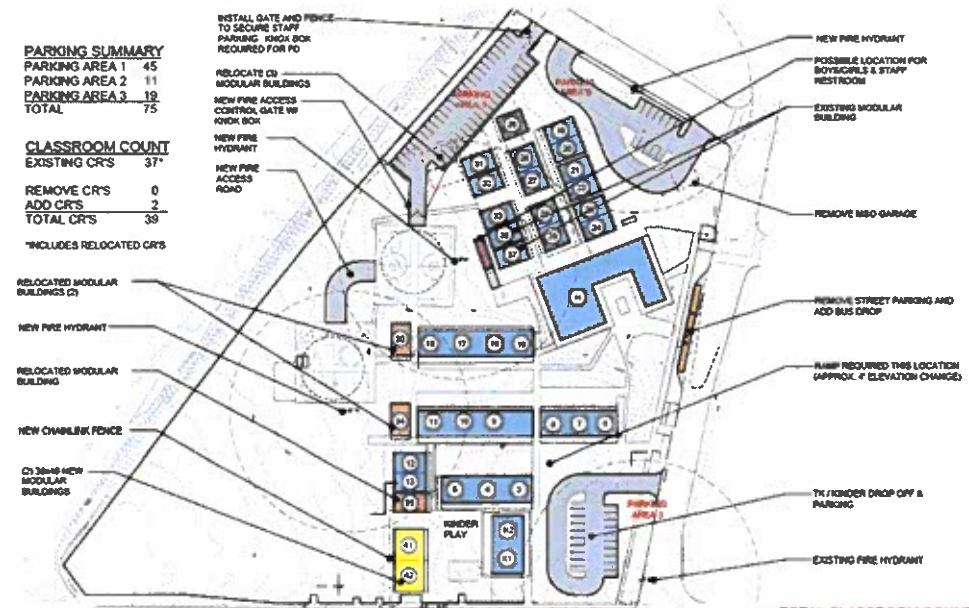
- ❑ **Grand Terrace Elementary New Classroom/Parking**
  - In Design

- ❑ **Grand Terrace ES Campus Fire Alarm Upgrade**
  - Bidding

- ❑ **Grand Terrace ES/Lions Club Building Demo**
  - Bidding



Colton HS CTE Building



Grand Terrace Elementary



Lions Club Building

# PROJECT UPDATES

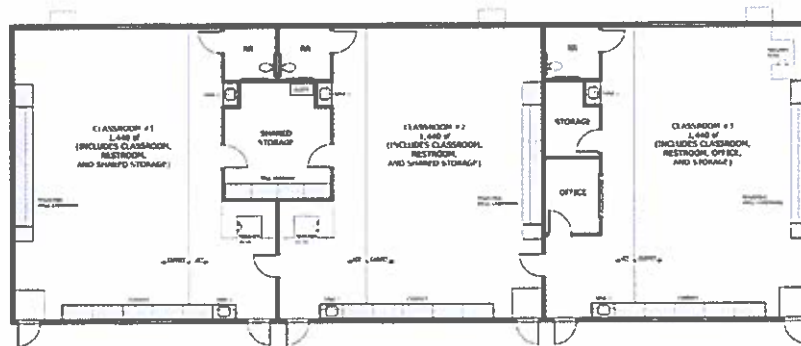


Measures B & G



Your Bond Dollars at Work!

## ❑ Grimes TK/Kinder Classroom Addition

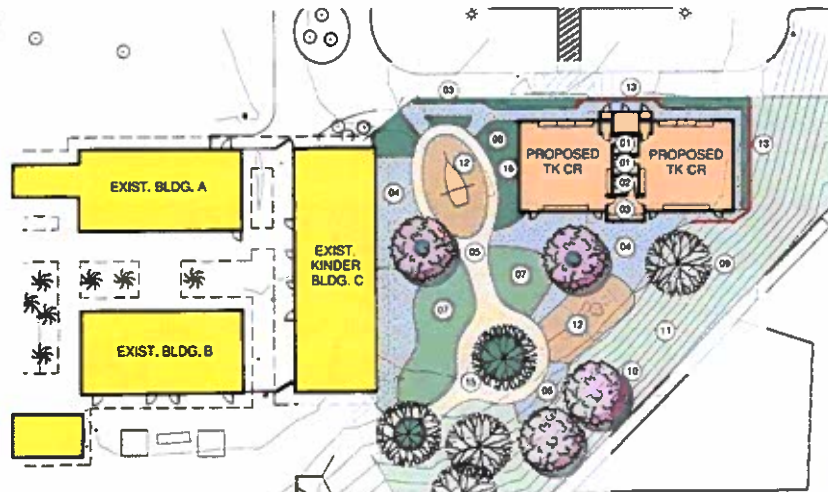


Grimes Elementary - Modular Classroom on Permanent Foundation



Corona-Norco Classroom Addition

## ❑ Terrace View ES TK/Kinder Classroom Addition



### LEGEND

- 1 STUDENT RESTROOM
- 2 STAFF RESTROOM
- 3 TEACHER'S WORKROOM
- 4 CONCRETE PAVING
- 5 COLORED CONCRETE PAVING
- 6 STEPPED SEATING
- 7 TURF
- 8 NON-TURF PLANTING AREA
- 9 EXISTING TREE
- 10 PROPOSED TREE
- 11 EXISTING TURF ON SLOPE
- 12 PLAYSTRUCTURE W/ SYNTHETIC RUBBER SURFACE
- 13 RETAINING WALL
- 14 FIRE HYDRANT
- 15 CONCRETE SEAT WALL
- 16 VIKING MURAL ON WALL





# PROJECT UPDATES



Measures B & G



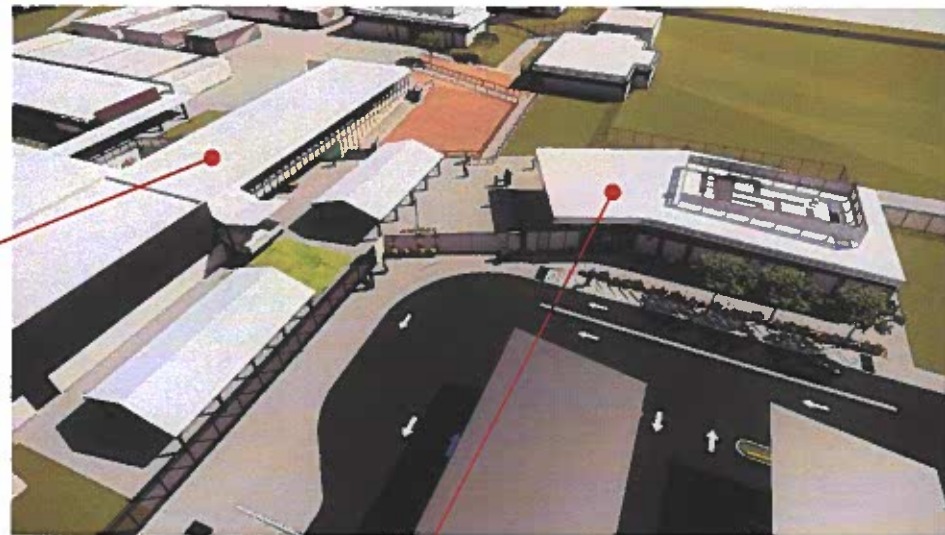
Your Bond Dollars at Work!

## ❑ Terrace Hills Middle New Classroom, Admin Addition and Campus Fire Alarm Upgrade

- Agency Review



Staff Workroom



Administration Building



# PROJECT UPDATES



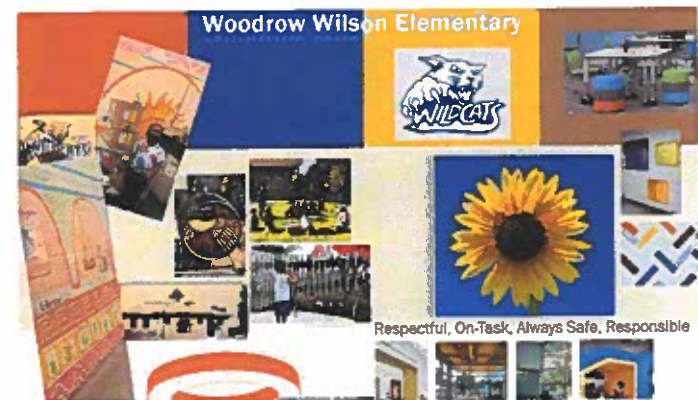
Measures B & G



Your Bond Dollars at Work!

## ❑ Wilson Elementary New Classroom and Parking Addition

- Schematic Design



## ❑ Professional Learning Center/Board Room @ 900 Washington

- In Construction





# PROJECT UPDATES

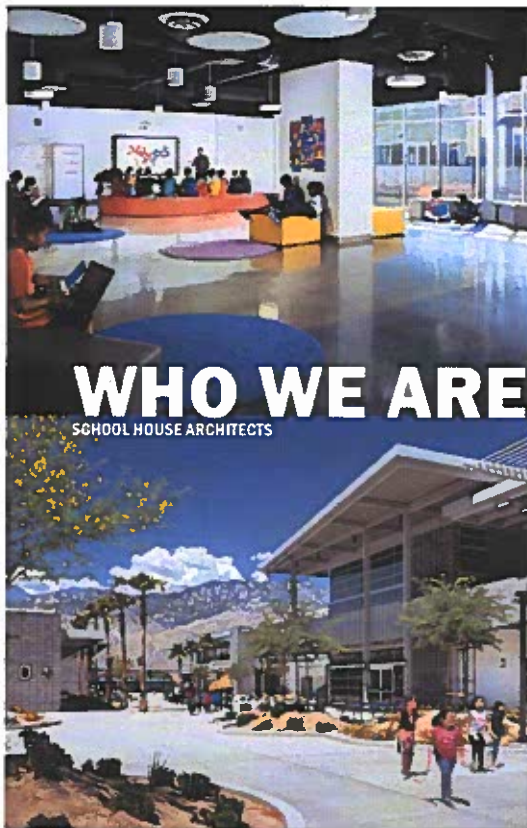


Measures B & G



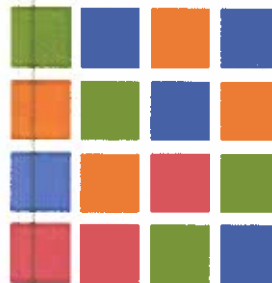
Your Bond Dollars at Work!

## ❑ New Zimmerman Elementary Community Meeting



### SYMPOSIUM

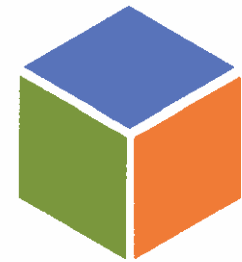
STRUCTURED PROCESS FOR COMMUNITY ENGAGEMENT



Goals, Facts, & Needs



Concepts



Solutions



 **DLR GROUP**

Questions?



Measures B & G



Your Bond Dollars at Work!



**Consolidated Budget Status Report**  
**Budgets versus Commitments and Expenditures for multiple Projects**

Budget vs. Commitments and Expenditures		Budget	Commitments		Expenditures		Measure G Expenditures
Project Name		Total Budget	Total Commitments	Remaining Against Budget	Total Expenditures	Remaining Against Budget	Measure G Expenditures
Admin G	Administrative Control - Program Costs for Measure G <sub>1</sub>	8,000,000	5,915,711	2,084,289	5,911,423	2,088,577	5,914,961
<b>ACTIVE PROJECTS</b>							
AB300	AB300 - AB300	100,000	86,238	13,762	86,238	13,762	86,238
1F	Colton High School - CHS New Math & Science Bldg.	17,871,431	17,637,279	234,153	17,637,279	234,153	4,663,592
1R	Colton High School - CHS Kitchen & Multipurpose Renovation	13,800,000	13,599,489	200,511	13,599,592	200,408	957,663
61	<b>Grand Terrace ES, CMS, THMS</b> (Birney McKinley, Grimes, Sycamore Hills) - Fire Alarm/Intercom Upgrades	3,415,000	75,420	3,339,580	60,817	3,354,183	60,817
16-01	Terrace Hills MS - Terrace Hills MS Shelter, Parking, DSA Cert	1,650,000	1,604,191	45,809	1,508,392	141,608	447,617
18-01	Bloomington High School - BHS Parking lot Expansion	1,100,000	1,030,990	69,010	1,020,869	79,131	461,536
20-02	Bloomington High School - BHS Auditorium Audio-Visual & Lighting	2,333,500	2,311,312	22,188	2,200,410	133,090	513,074
20-03	Colton High School - CHS - CTE Culinary Arts	5,870,000	560,209	5,309,791	455,017	5,414,983	431,472
20-04	Colton High School - CHS Auditorium Rigging/Seating Replacement	1,700,000	1,579,812	515,489	1,237,574	857,727	503,022
20-06	Crestmore ES - Crestmore ES ADA Upgrades	250,000	56,774	193,226	37,694	212,306	37,694
20-07	900 Washington Plaza Board room/ Professional Learning Center <sub>3</sub>	750,000	260,835	489,165	31,116	718,884	-
21-04	Terrace Hills MS - New Classrooms/Admin Addition	13,500,000	1,293,420	12,206,580	843,629	12,656,371	426,179
21-12	Wilson ES - Classroom and Visitor Parking Addition	7,000,000	510,690	6,489,310	103,089	6,896,911	83,587
21-13	Grand Terrace ES - Classroom and Parking Addition	6,000,000	485,346	5,514,654	116,503	5,883,497	49,071
22-04	Terrace View ES Kinder Classroom Addition	2,000,000	103,692	1,896,308	26,237	1,973,763	1,875
22-26	Grimes ES Kinder Classroom Addition	3,500,000	53,200	3,446,800	29,575	3,470,425	15,475
23-04	Lions Club / Shop Buildings Demo	300,000	3,950	296,050	-	300,000	-
<b>PLANNED PROJECTS</b>							
21-05	Colton Middle School - New Classrooms/Admin Modernization	12,500,000	-	12,500,000	-	12,500,000	-
21-14	Lewis ES - Classroom and Staff Workroom Addition	3,000,000	-	3,000,000	-	3,000,000	-
21-15	Grand Terrace ES, Lewis ES, Ruth Grimes ES - Restroom Bldg Addition	2,400,000	-	2,400,000	-	2,400,000	-
<b>COMPLETED PROJECTS</b>							
1E	Bloomington High School - New Math & Science Bldg.	13,451,813	13,077,930	373,883	13,077,930	373,883	6,120,232
1E	Bloomington High School - Interim Housing	1,569,837	1,472,859	96,978	1,472,859	96,978	1,468,159
1F	Colton High School - Interim Housing	767,228	585,793	181,435	585,793	181,435	585,793
1M	Colton High School - CHS Stadium Renovation & Expansion	15,193,219	13,590,895	1,602,324	13,590,895	1,602,324	7,190,618
1N/62	Bloomington High School - BHS Stadium Renovation & Expansion	13,917,646	13,238,522	679,124	13,238,522	679,124	6,847,019
1Q	Bloomington High School - Multipurpose Renovation	9,490,005	9,490,005	-	9,490,005	-	9,379,355
2A	Crestmore Elementary - Crestmore Modernization	8,606,980	8,464,190	142,790	8,454,720	152,260	8,208,240
2B	D'Arcy Elementary - D'Arcy Modernization	2,120,711	1,365,971	754,740	1,365,971	754,740	1,265

## Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures		Budget	Commitments		Expenditures		Measure G Expenditures
	Project Name	Total Budget	Total Commitments	Remaining Against Budget	Total Expenditures	Remaining Against Budget	Measure G Expenditures
2C	Jurupa Vista Elementary - JV Modernization	2,033,599	1,379,587	654,012	1,379,587	654,012	606
2D	Lewis Elementary - Lewis Modernization	5,017,223	4,555,276	461,947	4,547,289	469,934	4,384,966
2E	Cooley Ranch Elementary - Cooley Ranch Modernization	3,308,182	2,254,960	1,053,222	2,254,960	1,053,222	4,661
2F	Grant Elementary - Grant Modernization	6,596,044	6,422,134	173,910	6,414,367	181,677	6,252,824
2G	Lincoln Elementary - Lincoln Modernization 5	5,916,715	5,909,694	7,021	5,904,915	11,800	5,703,337
2H	Reche Canyon Elementary - Reche Canyon Modenziation	1,245,925	752,070	493,855	752,070	493,855	31,900
2I	San Salvador - San Salvador Modernization	6,079,687	5,212,588	867,099	5,212,588	867,099	1,329,309
2J	Ruth Harris Middle School - RHMS Modernization	3,058,826	2,148,243	910,583	2,148,243	910,583	8,240
11	Grand Terrace High School - New High School #3	143,988,142	143,732,392	255,750	143,732,392	255,750	17,628,075
27	Joe Baca Middle School - New Middle School #5	49,162,432	43,616,464	5,545,968	43,616,464	5,545,968	24,719,185
35	Jurupa Vista, Reche Canyon, Wilson, BMS - Fire Alarm & Low Voltage Upgrades	2,167,851	1,914,072	253,779	1,914,072	253,779	1,796,037
37	Colton High School - CHS Pedestrian Bridge Repair	75,062	37,800	37,262	37,800	37,262	37,800
38	Bloomington Middle School - BMS Bldg N Exit Addition	66,152	41,235	24,917	41,235	24,917	41,235
39	D'Arcy Elementary - D'Arcy Fence/Door Improve	59,402	42,813	16,589	42,813	16,589	42,816
40	Jurupa Vista Elementary - Jurupa Drainage Remediation	65,342	19,759	45,583	19,759	45,583	19,759
41	Lewis Elementary - Lewis Basketball Courts/Fence	56,702	37,030	19,672	37,030	19,672	37,030
42	Terrace View Elementary - Terrace View Fire Alarm & Intercom	2,220,500	2,218,099	2,401	2,218,099	2,401	1,913,431
44	Zimmerman Elementary - Zimmerman Fire Alarm & Intercom	5,605,793	4,697,239	908,554	4,694,739	911,054	3,991,780
47	Birney Elementary - Birney Bus Drop/Parking	337,365	312,285	25,080	312,285	25,080	290,692
50	Terrace View Elementary - Terrace View Parking/Shade Shelter	1,311,696	844,731	466,965	844,731	466,965	844,537
53	Bloomington High School - BHS Painting	744,372	743,865	507	743,865	507	175,000
54	Colton High School - CHS Painting	907,584	907,458	126	907,458	126	313,300
63	Colton Middle School - CMS MPR Modernization 2	2,558,414	2,538,847	19,567	2,484,960	73,454	76,196
64	Washington Aternative High School - Washington Fire Alarm/Intercom & CRs Add	1,726,300	1,653,661	72,639	1,653,661	72,639	342,707
67	Jurupa Vista Elementary School - Shade Shelter	90,000	12,169	77,831	12,169	77,831	12,374
68	Lewis Elementary School - Shade Shelter	90,000	12,374	77,626	12,374	77,626	12,169
69	Colton High School - Flag Pole at CHS	60,000	31,825	28,175	31,825	28,175	31,825
16-05	Colton Middle School - CMS Parking Lot/former PLC	680,000	649,406	30,594	649,406	30,594	215,633
17-05	Colton High School - CHS PA System	558,440	506,804	51,636	506,804	51,636	277,584
18-04	Colton High School - CHS Portable Relocation/Replacement	2,000,000	1,979,250	20,750	1,979,250	20,750	838,272
19-02	Colton High School - CHS Baseball/Softball Field Renovation	3,679,000	3,587,114	91,886	3,574,438	104,562	109,604

## Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

### Budget vs. Commitments and Expenditures

		Budget	Commitments		Expenditures		Measure G Expenditures
Project Name		Total Budget	Total Commitments	Remaining Against Budget	Total Expenditures	Remaining Against Budget	Measure G Expenditures
19-03	Bloomington High School - BHS Portable Addition	675,000	646,875	28,125	629,036	45,964	204,297
19-04	Ruth Grimes Elementary School - Grimes Portable Addition	825,000	815,141	9,859	811,868	13,132	49,551
<b>Totals</b>		<b>425,124,119</b>	<b>348,687,982</b>	<b>76,831,439</b>	<b>346,304,698</b>	<b>79,214,723</b>	<b>126,191,286</b>

### FOOTNOTES

#### <sup>1</sup> Program Costs for Measure G Includes the following items:

Misc. small project - \$99,316 (as of 06/18/2020)  
 LPA Inc. - Facility Master Plan Update - \$298,665 (one time contract)  
 AP-Mt. Vernon LLC (rent for Suite 7A) - \$122,220 (thru Sept. 2013)  
 Colbi Technologies - \$374,625 (Increased by \$35,000 @ Feb. 6th Board Meeting)  
 CJUSD Bond Admin Salaries - \$260,000 per year approx. (Annual salaries @ 20% - 50%)  
 Davis Demographics - \$172,085  
 Annual Bond audit - \$73,394 (\$8,000 per yr @ 3 yrs)  
 NTD Architects (District wide master plan) - \$317,213 (one time contract)  
 School Facility Consultants - \$156,080 (\$240,000 total contract, balance divided with project costs above), one time fee  
 Spectrum Communication (data cables/phones @ Ste 7A) - \$14,902 (one time fee)  
 Seville Construction Services (program management) - \$3,206,766.96 Expended Fees (does not include \$2,194,803.55 project management cost, which is included in above budgets)  
 >>Seville Construction: re-negotiated contract as of 09/2011 not to exceed \$3,557,342

#### <sup>2</sup> \$150,000 being contributed by Nutritions Services

#### <sup>3</sup> Amount reflects commitment from Measure G and not the actual project cost

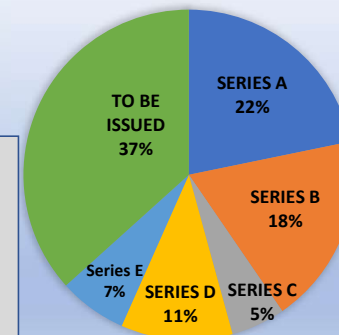
#### <sup>4</sup> Budget increase from non-Measure G sources

#### <sup>5</sup> Part of project paid from Measure B sources

Highlights represent changes to Project Phase/Budget from the previous CBOC meeting

Bond Cash Balance 03/22/2023	
Measure B	9,025
Measure G	
Series A	150,946
Series B	153,731
Series C	-
Series D	3,963,206
Series E	14,554,464
<b>Total</b>	<b>18,831,372</b>

### 2008 Measure G Bonds



Measure G - \$225,000,000	
Series A	\$48,999,050
Series B	\$41,938,348
Series C	\$11,900,000
Series D	\$24,645,000
Series E	\$14,997,444
<b>Balance to be issued:</b>	<b>\$82,520,158</b>