Colton Joint Unified School District

Commitment to Equal Opportunity



Minutes March 30, 2021

The Measure G Citizens' Bond Oversight Committee met on Tuesday, March 30, 2021 at 5:33 p.m. virtually.

CALL TO ORDER

I. <u>Members Present (*absent)</u>

Mr. Richard Banasiak Mr. Henry Razo Mrs. Patricia Chavez Ms. Amanda Salazar Mr. Gary Grossich Mr. Jimmy Villegas*

Ms. Regina Neri

Staff Members Present

Mr. Rick Jensen, Assistant Superintendent, Business Services

Mr. Owen Chang, Director of Facilities & Energy Management

Mr. Shane Pinnell, Director of IT

Ms. Kasey Kubota, Executive Assistant, Business Services

Present

Ms. Vanessa Pineda, Christy White Associates

II. APPROVAL OF MINUTES

December 14, 2020 meeting minutes were reviewed and approved, motion by Mr. Banasiak and seconded by Mrs. Chavez, and carried on a 5-0 vote. No opposition.

III. PUBLIC COMMENT

None.

IV. OLD BUSINESS

None.

V. <u>NEW BUSINESS</u>

2019/20 Annual Independent Bond Audit – Christy White Associates

Ms. Pineda from Christy White Associates provided an overview of the 2019/20 Annual Independent Bond Audit. Both the financial and performance audits have an unmodified opinion, which is the best opinion, with no findings and no deficiencies. Ms. Pineda thanked the Facilities staff for providing all the necessary information required to complete the audit, especially since the audit was conducted virtually due to COVID-19.

Board Priority Projects List – Architect Selection Process

The Board Priority Projects list was approved by the Board of Education in November 2020. In February 2021 the district issued a Request for Qualifications (RFQ) for architectural and engineering firms for the design of the board priority projects. Twenty-two firms responded to the RFQ, and after scores were tallied from responses to the RFQ and interviews were conducted, the list now consists of 12 firms. At the April 15 board meeting staff will be requesting approval of the pre-qualified firms to provide architectural services for district-wide projects.

Colton High School MPR

Currently the contractor is adding plaster, interior infrastructure, fire alarm, drywall, and roofing on the Colton High School MPR.

Bloomington High School Parking Lot Expansion Project

The district is currently awaiting county approval for the Bloomington High School Parking Lot Expansion Project. This project will expand parking, extend paving under the solar panels, and improve student safety and campus curb appeal. Staff intends on bidding the project in April and awarding the construction contract during the June board meeting. The construction duration is expected to be approximately 5 to 6 months.

Bloomington High School AV/Lighting/Rigging Project

Plans for the Bloomington High School AV/Lighting/Rigging Project are currently with DSA for review. Staff expects DSA approval in approximately 2 weeks, and after DSA approval, the project will then go out for bid upon receiving DSA approval.

Professional Learning Center/Board Room at 900 East Washington Street

Staff is currently working with the architect for the concept and design of the Professional Learning Center/Board Room at 900 East Washington Street. Once the design is complete, staff will present the design to the Board for approval.

Mr. Jensen presented the Business Services portion of the district's COVID-19 Safety Plan. The COVID-19 Safety Plan must be presented to parent groups, community groups, and the board. Once feedback from these groups is included in the plan, the plan must be approved by the board and posted on the district website for 5 days prior to the return of students to campus.

VI. FINANCIAL REPORT

All changes of the financial report from the past meeting are highlighted in yellow.

VII. MEMBER COMMENTS

Mr. Banasiak asked when the committee will begin meeting in person. Mr. Jensen stated the committee will begin meeting in person as soon as the Board of Education begins meeting in person and when permitted by state and local health orders.

VIII. <u>NEXT MEETING</u>

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

X. ADJOURNMENT

There being no further business, the Measure G Citizens' Bond Oversight Committee meeting was adjourned at 6:52 p.m.





		Budget	Commitments		Expenditures		Measure G Expenditures	
Project No.	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	8,000,000	5,863,277	2,136,723	5,850,504	2,149,496	5,821,009	
	ACTIVE PROJECTS							
AB300	AB300 - AB300	100,000	86,238	13,762	86,238	13,762	45,896	
1F	Colton High School - CHS New Math & Science Bldg.	17,871,431	17,637,279	234,153	17,637,279	234,152	3,468,189	
1R	Colton High School - CHS Kitchen & Multipurpose Renvoation	13,487,440	13,017,712	469,728	8,881,605	4,605,835	849,588	
16-01	Terrace Hills Middle School - Shelter, Parking, DSA Cert	1,650,000	1,627,913	22,087	1,508,834	141,166	447,617	
63	Colton Middle School - CMS MPR Modernization	2,500,000	2,470,778	29,222	2,368,748	131,252	76,196	
19-02	Colton High School - CHS Baseball/Softball Field Renovation	3,671,000	3,573,392	97,608	3,552,396	118,604	109,604	
	PLANNED PROJECTS							
61	Birney, Grand Terrace Elem, McKinley, Grimes, Sycamore Hills, CMS, THMS - Fire Alarm/Intercom Upgrades	3,415,000	31,870	3,383,130	31,870	3,383,130	31,870	
18-01	Bloomington High School Parking Expansion	900,000	90,850	809,150	75,558	824,443	-	
20-02	Bloomington High School - Auditorium AV/Sound/Rigging	1,250,000	142,575	1,107,425	112,167	1,137,833	1,690	
20-03	Colton High School MPR - CTE Culinary Program	5,870,000	25,000	5,845,000	25,000	5,845,000		
20-04	Colton High School - CHS Auditorium AV/Sound/Rigging	1,250,000	22,625	1,227,375	13,125	1,236,875	13,125	
20-07	900 Washington Plaza Board Room	750,000 ***	351,067	398,933	198,442	551,558	-	
21-04	Terrace Hills Middle School - New Classrooms/Admin Mod	12,500,000	-	-	-	-		
21-05	Colton Middle School - New Classrooms/Admin Mod	12,500,000	-	-	-	-		
21-07	Crestmore Elementary ADA Upgrade	250,000	-	-	-	-		
	Wilson Elementary - Classroom and Visitor Parking Add	7,000,000	-	-	-	-		
	Grand Terrace Elementary - Classroom and Parking Add	6,000,000	-	-	-	-		
	Lewis Elementary - Classroom and Staff Workroom Add	3,000,000	-	-	-	-		
	Grand Terrace ES, Lewis ES, Ruth Grimes ES - Restroom Bldg Addition	2,400,000	-	-	-	-		
	COMPLETED PROJECTS							
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	15,193,218	13,590,895	1,602,323	13,590,895	1,602,323	7,190,618	
1N/62	Bloomington High School - BHS Stadium Renovation & Expansion	13,917,646	13,238,522	679,123	13,238,522	679,123	6,847,019	
1Q	Bloomington High School - Multipurpose Renovation	9,490,005	9,490,005	· -	9,490,005	(0)	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	
2C	Jurupa Vista Elementary - JV Modernization	2,033,599	1,379,587	654,011	1,379,587	654,011	606	

Colbi Technologies Inc. (c) Page 1 of 3

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



Budget vs. Commitments and Expenditures

		Budget	Commitments		Expenditures		Measure G Expenditures
Project No.	Project Name	Total Budget	Total Commitments	Remaining Against Budget	Total Expenditures	Remaining Against Budget	Measure G Expenditures
2D	Lewis Elementary - Lewis Modernization	5,017,223	4,555,276	461,948	4,547,289	469,935	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	5,788,679	5,909,694	(121,015)	5,904,915	(116,236)	5,703,337
2H	Reche Canyon Elementary - Reche Canyon Modenziation	1,245,925	752,070	493,855	752,070	493,855	31,900
21	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
64	Washington Alernative 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	CMS Parking Lot	680,000	648,356	31,644	648,356	31,644	214,583
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
19-03	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	818,173	6,827	811,868	13,132	49,551
	Totals	416,083,607	340,336,021	75,747,586	335,680,565	80,403,043	122,215,349

Colbi Technologies Inc. (c)



Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

Budget

Commitments

Total Remaining

Expenditures

Total Remaining

Measure G Expenditures

Project No.

Project Name

Total Budget

Commitments Against Budget

Total Remaining Expenditures Against Budget

Measure G Expenditures

*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)

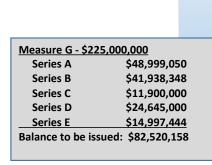
Seville Construction Services (program management) - \$3,206,766.96 Expended Fees (does not include \$2,194,803.55 project management cost, which is included in above budgets)

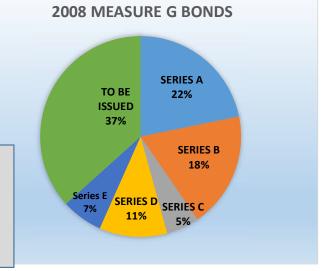
>>Seville Construction: re-negotiated contract as of 09/2011 not to exceed \$3,557,342

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

Measure B 26,942 Measure G Series A 116.360 Series B \$ 167,944 Series C Series D \$ 6,807,055 Series E \$ 14,789,422 Total \$ 21,907,722

Bond Cash Balance 3/24/2021





^{** \$150,000} being contributed by Nutritions Services

^{***}Amount reflects commitment from Measure G and not the actual project cost

MEASURE G CBOC UPDATE





March 30, 2021





REQUEST FOR QUALIFICATIONS - ARCHITECTURAL SERVICES

Baker Nowicki Design Studios

CY Architects

DC Architects

DLR Group

Garcia & Associates

Harley Ellis Devereaux

HMC Architects

LPA Architects

MGPA Architecture

NAC

PBK/WLC

PCH Architects

Perkins Eastman

PJHM

Rachlin Partners

Ruhnau Ruhnau Clarke

SGH Architects

SVA Architects

TBP Architecture Inc.

TSK Architects

Westburg White

Westgroup Design



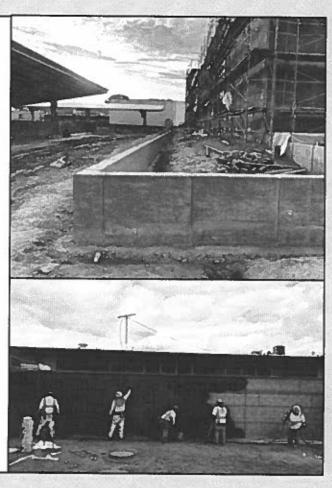


☐ Colton High School New Cafeteria/MPR Building



Aluminum Storefront System

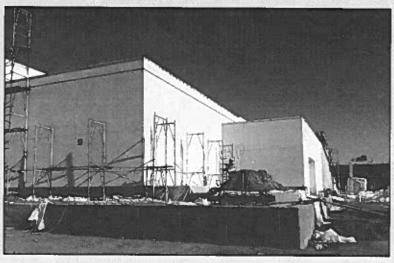
- Exterior Metal Lath Completed
- Exterior Cement Plaster in Progress
- Interior Metal Stud Framing Completed
- Interior Electrical, Mechanical, Plumbing In Progress
- Roofing 90%Completed

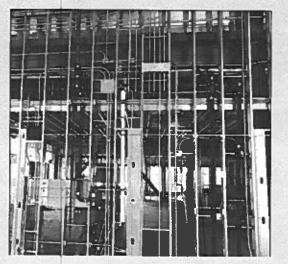


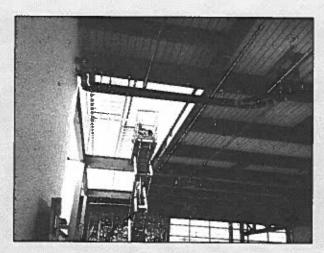




☐ Colton High School New Cafeteria/MPR Building





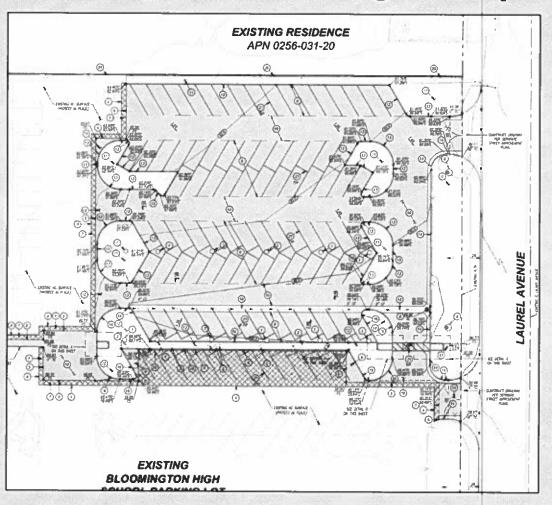








☐ Bloomington HS Parking Lot Expansion



Bidding - April 2021

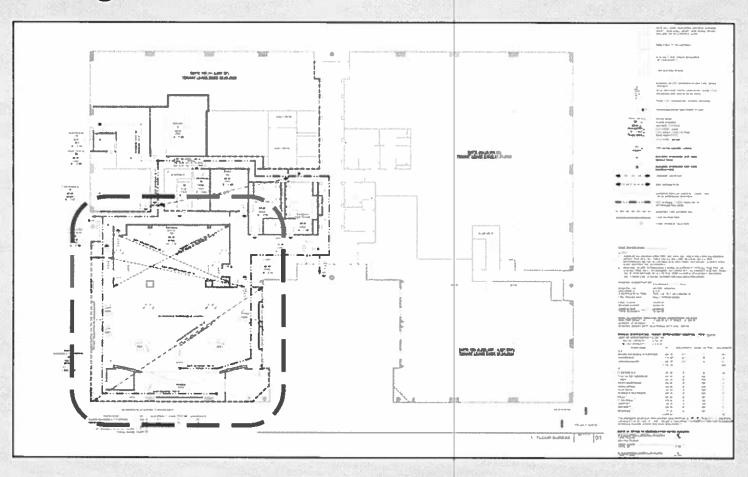
Board Award - June 2021

Construction - 5 to 6 Months





☐ Staff Development Center/Board Room at 900 E. Washington







Business Services - CJUSD COVID Safety Plan

- COVID Protection Plan (CPP) required per CalOSHA was completed 1/6/2021
- On January 14, 2021, CDPH published the "COVID-19 School Guidance Checklist"
 - Both the CPP and Checklist are used to develop the COVID Safety Plan (CSP)
- While developing the CSP, the District must consult with labor, parent and community organizations (i.e. Community Cabinet)
- The completed CSP is then submitted to SBCDPH and the Safe Schools for All Team for review/comment, and then posted on the District's website 5 days prior to students returning





Business Services - Site & Classroom Layout Committees

- Two committees have been working in tandem to develop guidelines for setting up of classrooms and sites for return of in-person instruction in a hybrid format
- The Site Layout Committee is comprised mainly of directors (M&O, IT, Risk, Facilities, Safety, Transportation, Purchasing, Printshop, Nutrition) who will work with individual sites for how students and staff will enter, transit, and exit the campuses
- The Classroom Layout Committee is comprised of teachers, classified, principals, and members of the Site Layout Committee to develop the guidelines for setting up classroom desks and disinfecting between classes and passing periods





Business Services - Classroom Setup Examples

- Lewis Elementary, Ruth O. Harris Middle, and Colton High Schools have been set up as models for setting up classrooms
- Once guidelines are distributed to the site administrators, M&O
 will work with principals and teachers to set up the classrooms
- https://sites.google.com/cjusd.net/cjusd-intranet/school-siteclassroom-setup-information



CBOC UPDATES



Business Services - Classroom/Site Preparations

Maintenance and Operations/Facilities

- Deep cleaning of all classrooms completed
- Disinfecting areas subject to COVID-19 Exposure with hydrostatic sprayer
- Installation of hand sanitizers in all classrooms, offices, and buildings
- Installation of sneeze guards in school and District offices
- Staff mobilizing to visit sites and perform facility inspections
- Completed installation of GPS bipolar ionization units inside HVAC
- HVAC will be set to turn on 2 hours before class, cycle air 6+ times per hour
- Completed installation of thermal temperature scanners
- Completed installation of bottle filling stations on water fountains
- o Completed classroom setups at Lewis ES, Harris MS, and Colton HS
- Completed classroom setup guidelines
- Developing passing period disinfecting procedures at Middle/High Schools
- Working with Risk Management for paths of travel through sites





Business Services - Classroom/Site Preparations

Purchasing/Printshop/Warehouse

- Printing of COVID-19 Prevention posters/ground markers/signage/etc.
 - Package of 25 signs sent to each site
 - 100 ground social distancing labels provided to each site
- Stockpile of PPE for staff and students
- Delivery of PPE & supplies to sites and District Offices
- Purchased and state donated over 200 handheld touchless thermometers
- Purchased and ordered 20,000 desk shields
- Purchased 25,000 water bottles with "#CJUSDCares" and a place to write the student's name



CBOC UPDATES



Business Services - Meal Service - Current and Hybrid Plans

Nutrition Services

- Current meal service
 - Meals are being served at 16 sites consisting of teams from all sites
 - Meal includes breakfast and lunch for two days
 - MWF service, served 8 am to 1 pm
- Proposed Hybrid meal service Elementary
 - Grab & Go for distance learning students will be open for one hour before school ends
 - Grab & Go for in-person learning students will be open for one hour after the school day ends
 - Limiting factor is staff hours will be needed early in day for meal preparation
 - Every school site may have a slightly different bell schedule
- Proposed Hybrid meal service Middle/High Schools
 - Breakfast and hot lunch will be served to in-person learning students
 - Breakfast and cold lunch will be served during one hour before through the last lunch period for distance learning students for pickup at the curb





Business Services - Transportation and Fiscal Services/Risk Management

Transportation

- Bus schedules being revised for multiple runs with fewer students (approx 28) on a bus due to physical distancing recommendations
- Transfinder routing software program will be used to develop routes for next school year
- Will work with Educational Services and Sites to develop workable bell schedules for routes

Fiscal/Risk Mgmt

- Working with CRT Nurses and IT on potential exposure reports to staff
- Working with safety staff, facilities and site admin to develop safe pathways on campuses
- Working with divisions, departments and sites for allocation and spending of the new Elementary and Secondary School Emergency Relief Fund II (ESSER II) under the new Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) signed into law on December 27, 2020
 - Approximately \$24.7 million





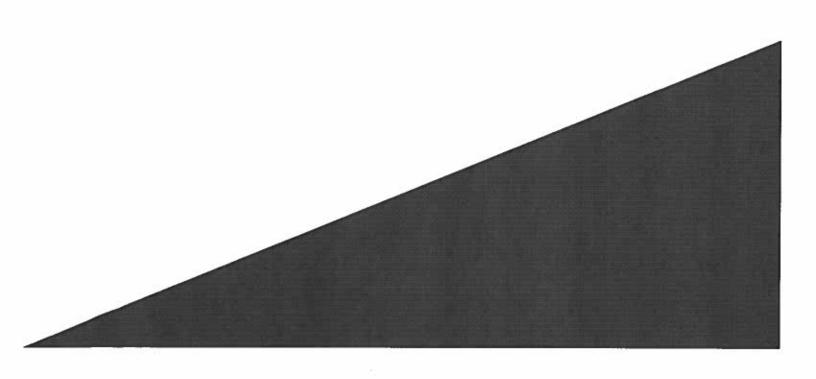
Questions?

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    globaldict
    systemdict
EXECUTION STACK: (12 total entries)
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COLTON JOINT UNIFIED SCHOOL DISTRICT MEASURE G AND B BOND BUILDING FUND

AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 2020



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COLTON JOINT UNIFIED SCHOOL DISTRICT MEASURE G AND B BOND BUILDING FUND INTRODUCTION AND CITIZENS' BOND OVERSIGHT COMMITTEE MEMBER LISTING JUNE 30, 2020

Colton Joint Unified School District (the "District") consists of five high schools, four middle schools, eighteen elementary schools, and one preschool supported by a District Office and an operations center.

On September 21, 2001, the voters of the Colton Joint Unified School District approved by more than two-thirds Measure B, authorizing the issuance and sale of \$102 million of general obligation bonds of the District. Measure B is not part of the Proposition 39 bond program and does follow required procedures. The bonds were issued to raise money to be used to acquire school sites, construct and repair school facilities and redeem a portion of the District's Series 2001 Certificates of Participation.

On November 4, 2008, the voters of the Colton Joint Unified School District approved by more than 55% Measure G, authorizing the issuance and sale of \$225 million of general obligation bonds for the modernization and construction of school facilities within the District.

The passage of Proposition 39 in November 2000 amended the California Constitution to include accountability provisions. Specifically, the District must conduct an annual independent performance audit to ensure that funds have been expended only on the specific projects listed as well as an annual, independent financial and performance audit of the proceeds from the sale of the bonds until all of the proceeds have been expended for facilities projects.

Upon passage of Proposition 39, an accompanying piece of legislation, AB1908 (Chapter 44, Statutes of 2000), was also enacted, which amended the Education Code to establish additional procedures which must be followed if a District seeks approval of a bond Proposition pursuant to the 55% majority authorized in Proposition 39 including formation, composition and purpose of the Citizens' Bond Oversight Committee, and authorization for injunctive relief against the improper expenditure of bond revenues.

The Citizens' Bond Oversight Committee had the following members as of June 30, 2020:

Member	Title	Representation			
Laura Morales	Chair	Parent or Guardian of Child in District			
Jimmy Villegas	Vice Chair	Business Representative			
Patricia Chavez	Member	Member At-Large			
Gary Grossich	Member	Business Representative			
Jesssica Hernandez-Reese	Member	Member At-Large			
Rhonda McIver Jackson	Member	Parent or Guardian of Child in District			
Pamela Valdez	Member	Parent or Guardian of Child in District & active in PTO			
Amanda Salazar	Member	Parent or Guardian of Child in District			
Matthew Wilson	Member	Parent or Guardian of Child in District			
Vacant*	Member	Senior Citizens' Group Representative			
Vacant*	Member	Member of Taxpayers' Organization			

^{*}District is actively seeking to fill vacant positions.

INDEPENDENT AUDITORS' REPORT

Measure G and B Citizens' Bond Oversight Committee and Governing Board Members of the Colton Joint Unified School District Colton, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Measure G and B Bond Building Fund of Colton Joint Unified School District (the "District"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure G and B Bond Building Fund of Colton Joint Unified School District, as of June 30, 2020, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Emphasis of Matter

As discussed in Note 1A, the financial statements present only the Measure G and B Bond Building Fund and do not purport to, and do not present fairly the financial position of the Colton Joint Unified School District, as of June 30, 2020, the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 3, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters specific to the Measure G and B Bond Building Fund. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Measure G and B Bond Building Fund's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Report of Other Legal and Regulatory Requirements

Chinty Whete, Inc

In accordance with the requirements of Proposition 39, as incorporated in California Constitution Article 13A, we have issued our performance audit dated March 3, 2021, on our consideration of the District's compliance with the requirements of Proposition 39 as it directly relates to the Measure G and B Bond Building Fund. That report is an integral part of our audit of the Measure G and B Bond Building Fund of Colton Joint Unified School District, as of and for the year ended June 30, 2020, and should be considered in assessing the results of our financial audit.

San Diego, California March 3, 2021

FINANCIAL SECTION

COLTON JOINT UNIFIED SCHOOL DISTRICT MEASURE G AND B BOND BUILDING FUND BALANCE SHEET JUNE 30, 2020

ASSETS	== N	Measure G	Me	easure B	Bu	ilding Fund Total
Cash and investments	\$	7,265,796	\$	-	\$	7,265,796
Accounts receivable		7,425		34,363		41,788
Total Assets	\$	7,273,221	\$	34,363	\$	7,307,584
LIABILITIES						
Deficit cash	\$	74	\$	26,201	\$	26,201
Accrued liabilities		845		-		845
Due to other funds		12		7,021		7,021
Total Liabilities		845		33,222		34,067
FUND BALANCE						
Restricted		7,272,376		1,141		7,273,517
Total Fund Balance		7,272,376		1,141		7,273,517
Total Liabilities and Fund Balance	\$	7,273,221	\$	34,363	\$	7,307,584

COLTON JOINT UNIFIED SCHOOL DISTRICT MEASURE G AND B BOND BUILDING FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE YEAR ENDED JUNE 30, 2020

REVENUES	 fleasure G	Mea	asure B	Bu	ilding Fund Total
Other local sources	\$ 155,857	\$	455	\$	156,312
Total Revenues	 155,857		455		156,312
EXPENDITURES					
Plant service					
Salaries and benefits	253,778		138		253,916
Services and other operating expenditures	69,466		-		69,466
Facilities acquisition and maintenance	743,320		-		743,320
Total Expenditures	1,066,564		138		1,066,702
NET CHANGE IN FUND BALANCE	(910,707)		317		(910,390)
Beginning Fund Balance	8,183,083		824		8,183,907
Ending Fund Balance	\$ 7,272,376	\$	1,141	\$	7,273,517

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Colton Joint Unified School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

Measure G

The District authorized bonds at a regularly scheduled election of the registered voters of the District held on November 4, 2008, at which more than 55% of the voters authorized the issuance and sale of \$225 million of general obligation bonds for the modernization and construction of school facilities within the District. In response, an advisory committee to the District's Governing Board and Superintendent, the Citizens' Bond Oversight Committee was established. The Committee's oversight goals include: informing the public on the expenditures of Bond proceeds and reviewing expenditure reports to ensure than Bond proceeds are expended only for purposes set forth in Measures G and B.

Measure B

The District authorized bonds at a regularly scheduled election of the registered voters of the District held on September 21, 2001, at which more than two-thirds of the persons voted to authorize the issuance and sale of \$102 million of general obligation bonds of the District. The bonds were issued to raise money to be used to acquire school sites, construct and repair school facilities and redeem a portion of the District's Series 2001 Certificates of Participation.

The statements presented are for the individual Measure G and B Bond Building Fund of the District, consisting of the net construction proceeds of various elections, as issued by the District, through the County of San Bernardino, and are not intended to be a complete presentation of the District's financial position or results of operations. There are no related parties or component units included in this financial statement presentation.

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

C. Cash and Cash Equivalents

The District's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

COLTON JOINT UNIFIED SCHOOL DISTRICT MEASURE G and B BOND BUILDING FUND NOTES TO FINANCIAL STATEMENTS, continued JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Interfund Balances

Receivables and payables resulting from short-term interfund loans are classified as "Due from other funds/Due to other funds."

E. Accrued Liabilities

In general, payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the fund.

F. Fund Balance

Under GASB Statement No. 54, fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The fund balance in Measure G and B is considered restricted.

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

G. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

H. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

I. Budgetary Data

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

NOTE 2 - CASH AND INVESTMENTS

Cash and investments as of June 30, 2020 consisted of \$7,265,796 deposited in the San Bernardino County Treasury Investment Pool, not including deficit cash of \$26,201.

NOTE 2 - CASH AND INVESTMENTS (continued)

A. Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the state; U.S. Treasury instruments; registered state warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; collateralized mortgage obligations; and the County Investment Pool.

Investment in County Treasury – The District maintains substantially all of its cash in the County Treasury in accordance with *Education Code Section* 41001. The San Bernardino County Treasurer's pooled investments are managed by the County Treasurer who reports on a monthly basis to the board of supervisors. In addition, the function of the County Treasury Oversight Committee is to review and monitor the County's investment policy. The committee membership includes the Treasurer and Tax Collector, the Auditor-Controller, Chief Administrative Officer, Superintendent of Schools Representative, and a public member. The fair value of the District's investment in the pool is based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

B. General Authorizations

Except for investments by trustees of debt proceeds, the authority to invest District funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies the investment types permitted by California Government Code.

	Maximum	Maximum	Maximum
Authorized	Remaining	Percentage	Investment
Investment Type	Maturity	of Portfolio	in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

COLTON JOINT UNIFIED SCHOOL DISTRICT MEASURE G AND B BOND BUILDING FUND NOTES TO FINANCIAL STATEMENTS, continued JUNE 30, 2020

NOTE 2 - CASH AND INVESTMENTS (continued)

C. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains a pooled investment with the County Treasury with a fair value of approximately \$7,390,036 and an amortized book value of \$7,265,796. The average weighted maturity for this pool is 553 days.

D. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated. As of June 30, 2020, the pooled investments in the County Treasury were rated at least an A by Moody's Ratings and S&P Ratings.

E. Fair Value

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the San Bernardino County Treasury Investment Pool and/or Local Agency Investment Funds/State Investment Pools are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements at June 30, 2020 were as follows:

	Une	categorized
Investment in county treasury	\$	7,390,036
Total	\$	7,390,036

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2020 consists of interest earned on the District's investment in the county treasury for \$41,788.

COLTON JOINT UNIFIED SCHOOL DISTRICT MEASURE G AND B BOND BUILDING FUND NOTES TO FINANCIAL STATEMENTS, continued JUNE 30, 2020

NOTE 4 - INTERFUND TRANSACTIONS

Individual interfund payable balances for the year ended June 30, 2020 consisted of \$7,021 due from the Measure B Bond Building Fund to the General Fund for payroll benefits paid out from the General Fund for Measure B bond salaries.

NOTE 5 – ACCRUED LIABILITIES

Accrued liabilities at June 30, 2020 consists of construction related costs in the amount of \$845.

NOTE 6 – COMMITMENTS AND CONTINGENCIES

A. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2020.

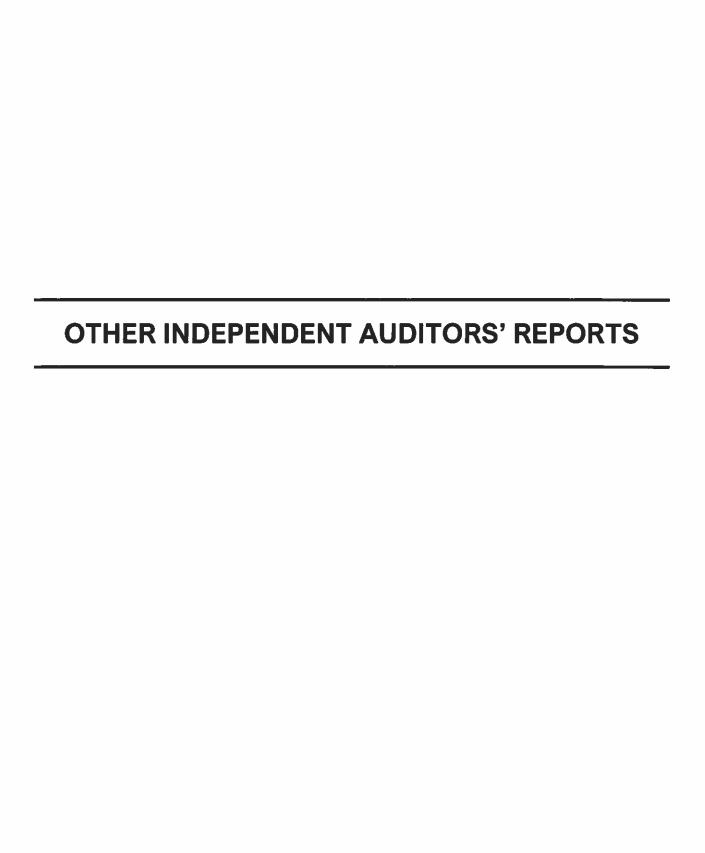
B. Construction Commitments

As of June 30, 2020, the District had no commitments with respect to unfinished capital projects.

NOTE 7 - SUBSEQUENT EVENTS

General Obligation Bonds

On October 28, 2020, the District issued \$44,550,000 of General Obligation Refunding Bonds, and \$14,997,444 in General Obligation Election 2008 Series E Bonds to finance the acquisition and improvement of various capital facilities of the District.





REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH **GOVERNMENT AUDITING STANDARDS**

Independent Auditors' Report

Measure G and B Citizens' Bond Oversight Committee and Governing Board Members of the Colton Joint Unified School District Colton, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the Measure G and B Bond Building Fund of Colton Joint Unified School District (the "District"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Colton Joint Unified School District's basic financial statements of the Measure G and B Bond Building Fund, and have issued our report thereon dated March 3, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Colton Joint Unified School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements of the Measure G AND B Bond Building Fund, but not for the purpose of expressing an opinion on the effectiveness of Colton Joint Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Colton Joint Unified School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Colton Joint Unified School District's financial statements of the Measure G and B Bond Building Fund are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

San Diego, California

list likete, Inc

March 3, 2021

REPORT ON PERFORMANCE

Independent Auditors' Report

Measure G and B Citizens' Bond Oversight Committee and Governing Board Members of the Colton Joint Unified School District Colton, California

Report on Performance

We have audited Colton Joint Unified School District's compliance with the performance audit procedures described in the 2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in Title 5, California Code of Regulations, section 19810, that could have a direct and material effect on Colton Joint Unified School District's Measure G and B Bond Building Fund for the year ended June 30, 2020, as identified below.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to local school construction bonds.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance of Colton Joint Unified School District's Measure G and B Bond Building Fund based on our performance audit of the types of compliance requirements referred to above. We conducted our performance audit in accordance with generally accepted government auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the 2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in Title 5, California Code of Regulations, section 19810. Those standards require that we plan and perform the performance audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. An audit includes examining, on a test basis, evidence about Colton Joint Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that the evidence obtained in our performance audit provides a reasonable basis for our findings and conclusions based on our audit objectives. However, our audit does not provide a legal determination of Colton Joint Unified School District's compliance with those requirements.

Opinion on Performance

In our opinion, Colton Joint Unified School District complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the Measure G and B Bond Building Fund noted below for the year ended June 30, 2020.

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Procedures Performed

In connection with the performance audit referred to above, we selected and tested transactions and records to determine Colton Joint Unified School District's compliance with the state laws and regulations applicable to the Financial Audit Procedures and Performance Audit Procedures over the Measure G and B Bond Building Fund. Additional agreed upon procedures relating the Measure G and B Bond Building Fund may also be included.

The results of the procedures performed and the related results are further described in the accompanying audit procedures and results section following this Report on Performance.

San Diego, California

Chinty White, Inc

March 3, 2021

AUDIT PROCEDURES AND RESULTS SECTION

COLTON JOINT UNIFIED SCHOOL DISTRICT MEASURE G AND B BOND BUILDING FUND AUDIT PROCEDURES AND RESULTS FOR THE YEAR ENDED JUNE 30, 2020

SECTION I - FINANCIAL AUDIT PROCEDURES AND RESULTS

Financial Statements

As mentioned in the Report on Financial Statements, we have issued an unmodified opinion over the financial statements of the Measure G and B Bond Building Fund as of and for the year ended June 30, 2020.

Internal Control Evaluation

We tested internal controls over financial reporting and compliance with laws, regulations, or provisions of contracts or agreements and have determined through our inquiry of management and our evaluation of District processes that no significant deficiencies were noted.

SECTION II - PERFORMANCE AUDIT PROCEDURES AND RESULTS

Facility Project Expenditures

We selected a representative sample of expenditures charged to the Measure G Bond Building Fund and reviewed supporting documentation to ensure funds were properly expended on specific project(s) listed in the text of the Measure G ballot.

We tested approximately \$552 thousand of non-personnel expenditures or 58% of total 2019-20 Measure G Bond Building Fund expenditures for validity, allowability and accuracy and concluded that the sampled expenditures were in compliance with the terms of Measure G ballot language, the District approved facilities plan, and applicable state laws and regulations.

We did not sample Measure B expenditures due to the immaterial nature of expenditures for the year ended June 30, 2020.

Personnel Expenditures

We reviewed salaries and benefits charged to the Measure G Bond Building Fund to verify that the personnel expenditures were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General, which concluded that "a school district may use Proposition 39 school bond proceeds to pay the salaries of district employees to the extent they perform administrative oversight work on construction projects authorized by a voter approved bond measure."

We reviewed a listing of all employees charged to the Measure G Bond Building Fund and found that all employees held positions applicable to the local school construction bond. Further, we selected a sample of two (2) employees charged to review personnel files and personnel action reports for proper allocation of salaries and benefits. Based on our testing, salary transactions were not used for general administration operations. Personnel costs charged to the Measure G Bond Building Fund appeared allowable.

Contract and Bid Procedures

We inquired with management and reviewed related documents to determine that there were Measure G or B bids awarded during the year ended June 30, 2020.

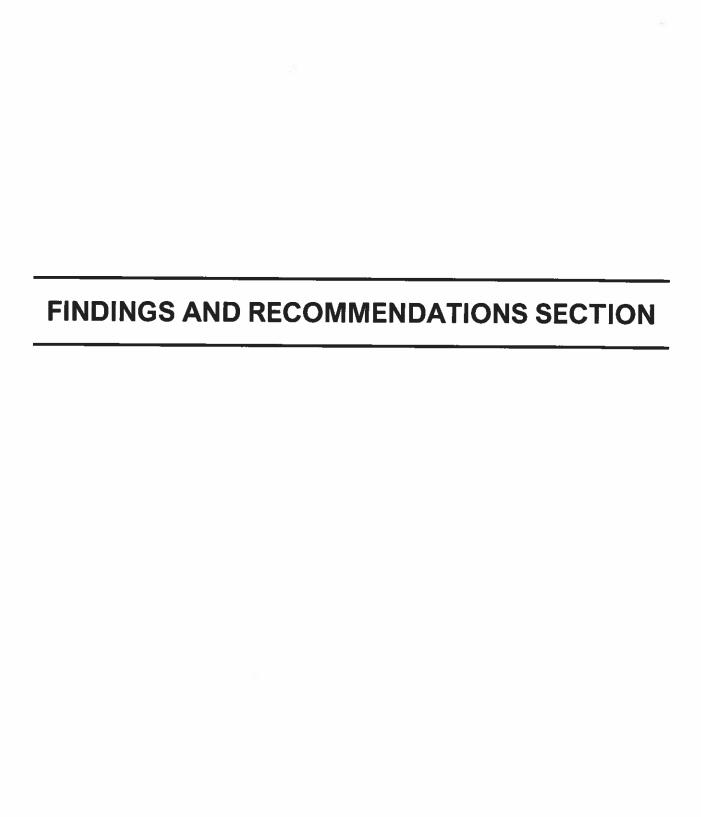
COLTON JOINT UNIFIED SCHOOL DISTRICT MEASURE G AND B BOND BUILDING FUND AUDIT PROCEDURES AND RESULTS, continued FOR THE YEAR ENDED JUNE 30, 2020

SECTION II - PERFORMANCE AUDIT PROCEDURES AND RESULTS (continued)

Contracts and Change Orders

We reviewed a listing of contracts and change orders during the fiscal year ended June 30, 2020 and selected a sample to ensure that change orders were properly approved and in accordance with District policies. Additionally, change orders were reviewed to ensure that the total of each change order did not exceed ten percent of the total original contract.

We reviewed a total of three (3) change orders related to Colton High School Modular Building Project, Bloomington High School Relocatable Classroom Project, and Colton Middle Parking Lot Expansion Project, with respective vendors IVL Contractors, Inc., and Asphalt Fabric & Engineering, Inc. and verified that the total of the change orders did not exceed ten percent of the total contract. All change orders were properly reviewed and approved by management and the governing board in accordance with District policy.



COLTON JOINT UNIFIED SCHOOL DISTRICT MEASURE G AND B BOND BUILDING FUND SCHEDULE OF FINDINGS AND RECOMMENDATIONS FOR THE YEAR ENDED JUNE 30, 2020

PART I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS Type of auditors' report issued Unmodified Internal control over financial reporting: Material weakness(es) identified? No Significant deficiency(ies) identified? None Reported Non-compliance material to the financial statements? No **PERFORMANCE AUDIT** Internal control over financial reporting: Material weakness(es) identified? Νo Significant deficiency(ies) identified? None Reported Type of auditor's report issued on performance for local

Unmodified

PART II - FINANCIAL STATEMENT FINDINGS

school construction bonds:

There were no findings related to the financial statements for the year ended June 30, 2020.

PART III - PERFORMANCE AUDIT FINDINGS

There were no findings or recommendations related to Measure G and B bond building fund for the year ended June 30, 2020.

PART IV - PRIOR AUDIT FINDINGS

There were no findings and recommendations during the year ended June 30, 2019.