School Facilities Oversight Committee

Volume 1, Issue 9

9th Annual Report to the Community

June 2023

Committee Members

Justin Worsham, Chair

Carolyn Bisson

Shaun Hasas

Raymond Juarez

Brandon Mullins

Michelle Wolloff

Alternates Members

Serj Eyvazian

Dakota Hughes

Chantal Sampogna

John Steinreich

Geovanna Waters

Ex-officio Members

John Paramo

To ensure we stayed on track with the District goals and projects scheduled to be done, an accountability safeguard was established for Measure S through our independent Citizens' Oversight Committee. The Committee's charge is to ensure bond proceeds are expended only for the school facilities projects listed in the Bond Project List. The Citizens' Oversight Committee consists of at least seven members who are active in the community, have a vested interest in the District, or are local business owners. No employee or official of the District, vendor, contractor, or consultant of the District can be appointed to the Committee.

Committee Purpose

The Committee is charged by statute with the following purposes:

1. To promptly alert the public to any waste or improper expenditure of school construction Bond money.

2. To inform the public concerning the expenditure of bond revenues.

3. To ensure that bond revenues are expended only for the purposes described in the California Constitution; that is, for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities.

4. To ensure that no funds are used for any teacher or administrative salaries or other school operating expenses.

Committee Jurisdiction and Authorized Activities

In furtherance of its purposes, the Committee is authorized by statute to engage in the following activities:

1. Receive and review the annual independent performance audit required by the California Constitution.

2. Receive and review the annual independent financial audit required by the California Constitution.

3. Inspect school facilities and grounds to ensure that bond revenues are expended in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIIIA of the California Constitution.

4. Review efforts by the District to maximize the impact of bond expenditures by implementing cost-saving measures, including, but not limited to, all of the following mechanisms:

a. Mechanisms designed to reduce the costs of professional fees.

b. Mechanisms designed to reduce the costs of site preparation.

c. Recommendations regarding the joint use of core facilities.

d. Mechanisms designed to reduce costs by incorporating efficiencies in school design.

e. Recommendations regarding the use of cost-effective and efficient reusable facility plans.

It is also important to note that the Committee does not perform certain functions such as participate in the District's actual bond sale and issuance process nor participate in the bid process for contractors or consultants (Proposition 39 Roles and Responsibilities, III. I.). It is within these parameters that the Committee performed its functions during the period from July 2022 through June 2023.

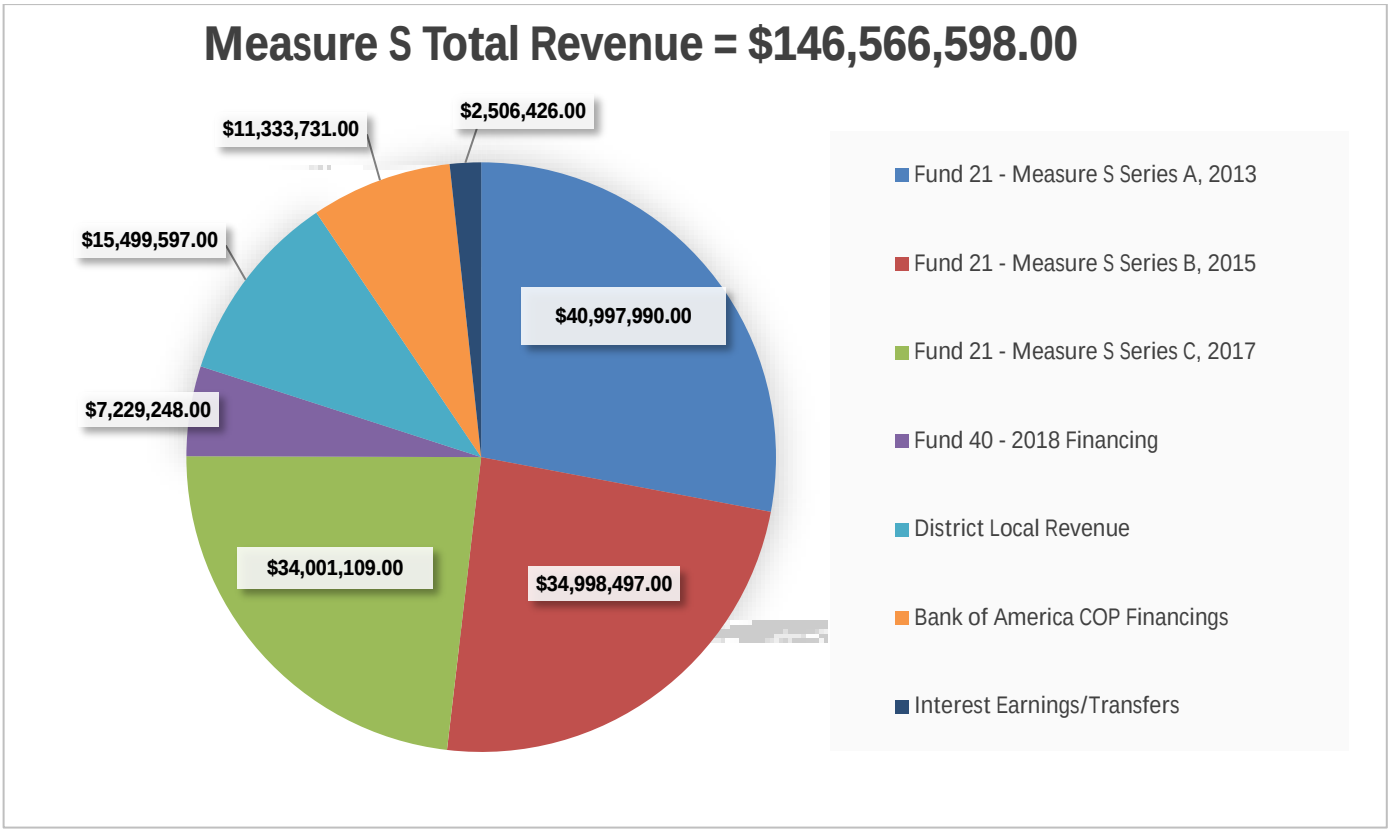
Audits

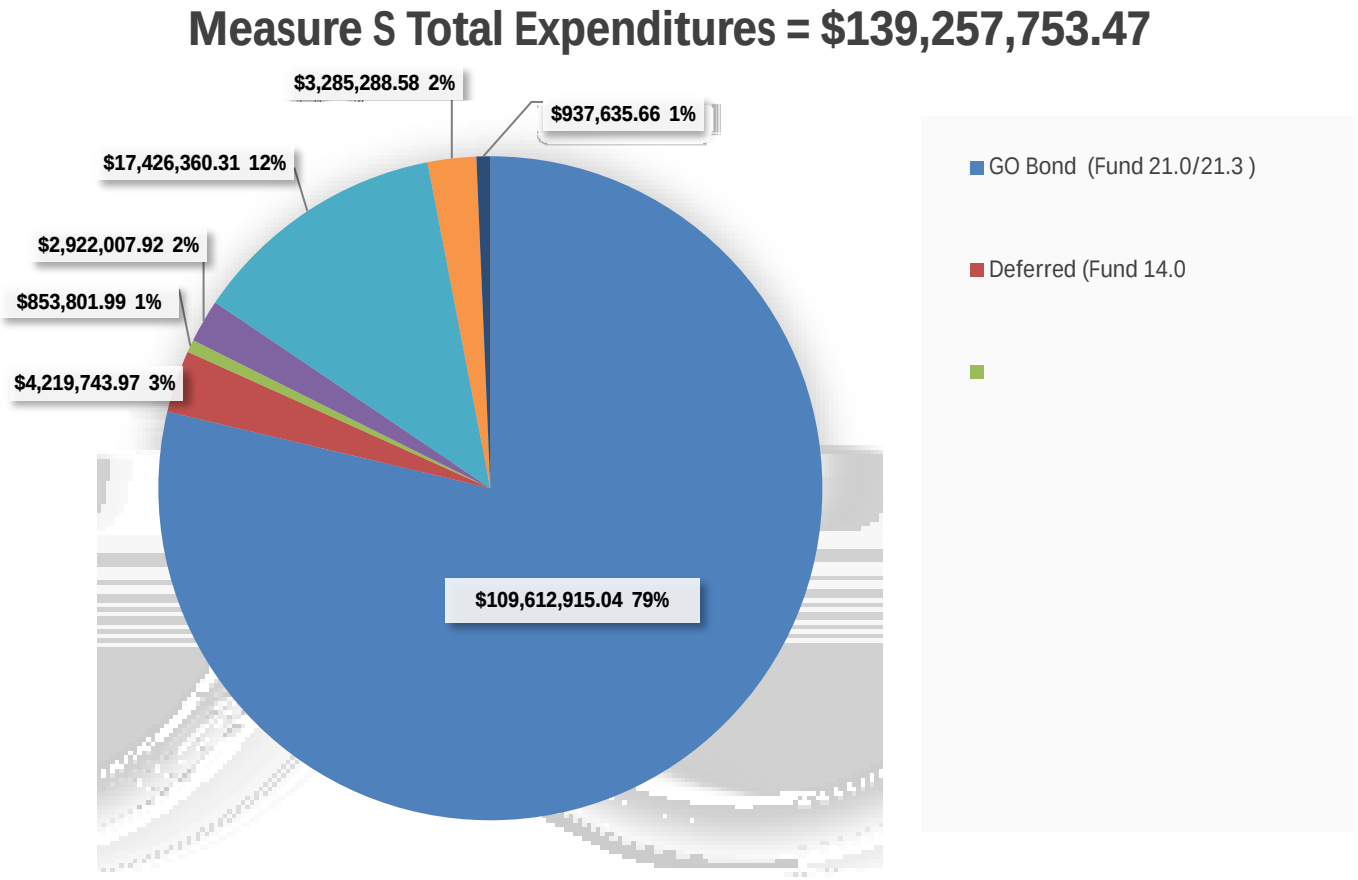
Proposition 39 requires that the sponsoring school district of an approved measure conduct an annual independent performance audit to ensure that the bond funds have been expended only on the specific projects included on the list of projects the district was required to provide when Measure S was presented to the voters.

Proposition 39 also requires that the school district conduct an annual independent financial audit of the proceeds from the sales of the bonds until all the proceeds have been expended for the school facilities projects. In compliance with the above requirements, the annual financial and performance audits of the District's Measure S bond expenditures for the fiscal year ended June 30, 2022 were conducted by Clifton Larson Allen LLP ("CLA"), an independent auditing firm. The report is dated March 22, 2023. With respect to the annual financial audit of the financial statements of the Measure S Building Bond Fund of Burbank Unified School District ("Measure S Bond Fund") for the fiscal year ended June 30, 2022, CLA issued an unmodified opinion. CLA also tested internal controls over financial reporting and compliance with laws, regulations, or provisions of contracts or agreements and determined that no significant deficiencies were noted.

With respect to the annual performance audit, CLA found that the District complied, in all material respects, with the types of compliance requirements that are applicable to the Measure S Bond Fund for the fiscal year ended June 30, 2022. CLA reviewed of 76% of total Bond expenditures and 100% of salary and benefits charged to Measure S and verified that funds were expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects by review of supporting documentation.

Financial Recap
Revenues and Expenditures since Bond Passage
Through June 30, 2022





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2022 In Summary

June 2023

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