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 XIII A 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 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.

The School Facilities Oversight Committee received the Financial and Performance Audits presented by CLA Partner Gema Ptasinksi at the regular committee meeting held on April 5, 2023.
Facilities Projects Taking Place and Completed

Another year has come to an end and the bond projects have resumed somewhat normal construction activities as a result of the public sector opening up after the pandemic.

The Disney Project faced many challenges that have slowed down the progress of the two-story building completion. In August 2021, the foundation was completed, the classroom sections were being placed, and within one week the building was assembled.

Once the construction of the building had been substantially completed, prepping the classrooms for occupancy began. Classroom furnishings were moved in and on May 16, 2021, the building was open to the students and staff.

By May 21st, the move from the old "L" shaped building into the new building and other existing classroom locations, including the relocation of the library had been completed. Following the move, two leased classrooms, #23 and #26 were removed, making way for the new blacktop installation during this summer.

Nearing the end of the 2021-2022 school year, Facilities shifted gears to prepare for the next phase of the Disney project. Projects including demolishing the existing "L" shaped building; removing, grading and replacing the existing blacktop; installing a new sports field twice the size of the original, installing a new play structure doubling the size of the current play structure, and a new fence along the East side of the school campus was set to begin work during the summertime.

The Disney Project and the Roosevelt Teddy Bear Park project are the last two major Bond projects that are part of the original goals of this bond.
Completed Information Technology Projects in 2021/22

The classrooms and offices of the new two-story building at Disney have been fully cabled and networked, including the creation of a new IDF (data closet), which will provide online resources for education and communications. Wireless access was installed in the inside and outside of the building. The 21st Century equipment was installed with Creston Systems to provide classroom automation and integrated with new projectors, teacher and student audio systems, and more.

- Next-Generation Firewall Solution installation for improved security, higher performance, and better Cybersecurity protections.
- Configured over 900 new laptops for teachers and staff.
- Implemented a student 1:1 environment for grades 3 through 12.
- Student Equipment – configured over 25,500 Chromebooks, computers, iPads, and 216 carts in 2020/2021, including eleven iPad carts purchased from the Young Sheldon STEM Grant for Elementary Schools (side photo).

Additional 2022/23 School Year Planned Projects

**Facilities Bond Projects**
- Disney Elementary School - Second phase site work for this project
- Roosevelt Elementary School - Teddy Bear Park improvements. The work remaining to be complete are the Bathroom upgrades, concrete work and ramp and the lower playground blacktop replacement.

**Technology Projects**
- District Core Switch Upgrades – Implementing replacement upgrades using E-Rate and Bond funding at Burbank HS, John Burroughs HS, and the District Service Center.
- UPS replacements – Implementing at all schools using E-Rate and Bond funds.
- John Burroughs HS – Data Infrastructure upgrades using school and E-Rate funding.
Financial Recap
Revenues and Expenditures since Bond Passage
Through June 30, 2022

Measure S Total Revenue = $146,566,598.00

As you can see from the chart above, in addition to the Measure S $110 million bond, the District has been utilizing other sources of income to complete projects to modernize the schools.

Measure S Total Expenditures = $139,257,753.47

Note: The percentages and amounts are approximate and may not sum up exactly due to rounding.

For a comprehensive view of the financial recap, please refer to the detailed chart and summary included in the document.
Measure S has come a long way since its approval by the Burbank community in 2013, allowing Burbank Unified School District to complete over 200 bond projects throughout the District.

The Disney Elementary Two-Story Modular Building Project is currently underway and into the phase two site work. This new building will open the campus up by providing more usable space which will include eight new classrooms, two special use rooms, student restrooms, a staff restroom and custodian closet.

The Roosevelt Project, which is now about 60% complete, is in the DSA process with plans to replace the playground blacktop, update the ADA restrooms, and provide new access between the upper and lower playgrounds.

Burbank Unified School District has completed most of the projects budgeted for this bond, managing and prioritizing its project list, resulting in almost all sites receiving some, if not most, of their planned site improvements. There is still more work to be done.

As this bond wraps up, the District is evaluating the next phase in continued classroom modernizations, technology advancements, facility improvements, and continued replacement of aging infrastructure. These projects, in part, will consist of:

- Additional security and safety upgrades
- Technology upgrades
- HVAC improvements
- Expanded use of energy management software
- Door and lock hardware upgrades District-wide
- Asphalt replacement at several sites
- Extra fencing to enhance security.