



The Annual Report
of the
Measure G Citizens' Oversight Committee
for the
2021/2022 School Year

August 2022

Purpose

The Measure G Citizens' Bond Oversight Committee (referred to as "the Committee" or "CBOC" for the remainder of this document) is charged with informing the public concerning the expenditure of bond proceeds of Measure G. The exact details of the purpose of an oversight Committee and their duties are specified in the California Constitution (AB 1908) and are summarized in the Committee's bylaws. The bylaws state that *"The purpose of the Committee as set forth in Proposition. 39 is to inform the public at least annually by issuing a written report concerning the expenditure of bond proceeds from Measure G which was approved by the voters November 8, 2016."* The Committee is required within the annual report to certify, if valid, that CVUSD is in compliance with Article XIII A, Section 1(b)(3) of the California Constitution.

Committee Members and School District Staff

For the 2021/2022 school year, the Committee was comprised of ten (10) members;

- Chairperson - Kevin Cisneroz, Parent/Guardian
- Vice-Chairperson - Art Bennett, Taxpayers' Representative/City of Chino Hills
- Secretary - Bonnie Tran, PTA Parent
- Lou Alfonso, Senior Citizen Representative
- Carol Cole, At-Large Member
- May Evangelista, Local Business Representative
- Michael Leeming, Parent/Guardian
- Adrienne Price, At-Large Member
- Karen Comstock, City of Chino
- Debra Dorst-Porada, City of Ontario

The School District (District) was represented by Gregory Stachura, Assistant Superintendent of Facilities, Planning and Operations; Martin Silveira, Director of Maintenance and Operations, Beverly Beemer, Director of Planning, Cesar Portugal, and Sam Sousa as Construction Coordinators.

The CBOC met four times during the 2021/2022 school year: September 1, 2021, November 3, 2021, February 2, 2022, and May 4, 2022.

Performance Audits

Mr. Scott Bradach, California Certified Public Accountant and a partner with EideBailly, LLP provided, reviewed, and answered questions about the Measure G bond performance and financial audits. The audit reports disclosed no instances of non-compliance with the terms of Proposition 39, or the terms of the Bond measure as approved by Chino Valley Unified School District voters.

Bond Funds

Mr. Stachura and Mrs. Beemer distributed to the committee and reviewed the Expenditure Report at every meeting with adjusted figures reflected for the applicable quarter. In addition to first issuance of bond funds, in the amount of \$208 million, the second issuance of bond funds in the amount of \$258 million, and the third issuance of bond funds in the amount of \$140,499,866.75. As of June 30, 2022, \$13,067,153.08 has been earned in interest and \$410,777,549.93 has been spent, leaving a current balance of \$208,789,469.90.

School Site Visits

The CBOC visited and toured Ayala High School and the new science building and recently completed phases of modernization, as well as the recently modernized Canyon Hills Junior High School and Rolling Ridge Elementary School on December 20, 2021.

Construction Updates

Cesar Portugal and Sam Sousa provided a presentation and construction update at every meeting providing information on the status and progress of each project site. The following projects were in progress during the 2021/2022 school year:

Reconstruction of Chino HS

Modernization of Ayala HS

Modernization of Butterfield Ranch ES and Hidden Trails ES

Modernization of Canyon Hills JHS and Townsend JHS

Districtwide Safety & Security Project

Respectfully submitted,

The Measure G Citizens Bond Oversight Committee

Enclosures: 2021/2022 Measure G COC Meeting Agendas
Approved Meeting Minutes
Construction Update Reports
Project Cost and Expense Recaps
Measure G Bond Performance and Financial Audits



AGENDA

September 1, 2021, 5:00 p.m.

1. Call to Order at __:__ p.m.
2. Pledge of Allegiance
3. Roll Call

CVUSD STAFF		POSITION
	Gregory Stachura	Assistant Superintendent, Facilities, Planning & Operations
	Cesar Portugal	Construction Coordinator
	Sam Sousa	Construction Coordinator
	Beverly Beemer	Director, Planning
	Anna Hamilton	Director, Purchasing
	Martin Silveira	Director, Maintenance & Operations
COMMITTEE MEMBERS		REPRESENTING
	Lou Alfonso	Senior Citizen Organization
	Art Bennett	City of Chino Hills
	Kevin Cisneroz	Parent/Guardian of an Enrolled CVUSD Student
	Carol Cole	At-Large Member
	Karen Comstock	City of Chino
	May Evangelista	Business Organization
	VACANT	Taxpayers' Organization
	Michael Leeming	Parent/Guardian of an Enrolled CVUSD Student
	Adrienne Price	At-Large Member
	Bonnie Tran	Active PTA Parent of CVUSD Student
	Debra Dorst-Porada	City of Ontario

4. Public Comment
5. Approval of May 5, 2021 Meeting Minutes
6. Measure G Video
7. Measure G Construction Update
8. Measure G Summary of Revenues and Expenditures
9. Member Communications
10. Next Meeting Date – Wednesday, November 3, 2021, 5:00 pm
11. Adjournment at __:__ pm



MEASURE G
CITIZENS' BOND OVERSIGHT COMMITTEE
 Meeting Minutes
 May 5, 2021, 5:00 p.m.

1. **Call to Order**
 Greg Stachura called the meeting to order at 5:02 p.m.

2. **Pledge of Allegiance**

3. **Roll Call**

CVUSD STAFF		POSITION
X	Gregory Stachura	Assistant Superintendent, Facilities, Planning & Operations
X	Cesar Portugal	Construction Coordinator
X	Sam Sousa	Construction Coordinator
	Martin Silveira	Director, Maintenance, Operations & Construction
X	Beverly Beemer	Director, Planning
X	Anna Hamilton	Director, Purchasing
COMMITTEE MEMBERS		REPRESENTING
X	Lou Alfonso	Senior Citizen Organization
	Art Bennett	City of Chino Hills Representative
	Kevin Cisneroz	Parent/Guardian of an Enrolled CVUSD Student
X	Carol Cole	At-Large Member
X	May Evangelista	Business Organization Representative
	VACANT	Taxpayers' Organization
X	Michael Leeming 5:10	Parent/Guardian of an Enrolled CVUSD Student
X	Adrienne Price	At-Large Member
X	Karen Comstock	City of Chino Representative
	Bonnie Tran	Active PTA Parent of CVUSD Student
X	Debra Dorst-Porada 5:22	City of Ontario Representative

4. **Public Comment**
 None.

5. **Approval of February 3, 2021, Meeting Minutes**
 Motion to approve by Adrienne Price, seconded by Debra Dorst-Porada
 Approved 6-0

6. **Measure G Construction Update***
 *Provided under separate cover.
 Questions & Comments - None

7. Measure G Summary of Revenues and Expenditures*

*Provided under separate cover.

Questions & Comments - None

8. Member Communications

- Lou Alfonso: Asked for future zoom meetings if members can get copies of the slides and presentation prior to the meeting. Greg confirmed that everything is included in the Agenda that is sent to all members via email prior to the meeting.
- Carol Cole: Thank you to everyone for doing a great job. Michael Leeming concurred.
- May Evangelista: Asked about the configuration of the plastic dividers in the classrooms and they are part of the COVID guidelines. Greg confirmed that they have been provided to every classroom in the District and that they are required as part of our guidelines at this time.
- Michael Leeming: Thanked the District for opening the schools back up for the kids.
- Adrienne Price: Is impressed how District has been able to stay on budget and excited to learn more about the projects around the schools.

9. Next Meeting Date

Wednesday, September 1, 2021, 5:00 p.m.

10. Adjournment

The meeting was adjourned at 5:36 p.m.



Citizen's Oversight Committee Meeting Construction Update Overview, September 1, 2021

- ***Reconstruction of Chino HS***

Phase 1 construction is on track towards an estimated completion date of March 2022, with the first two buildings scheduled for turnover by the end of 2021. Roofing of all Phase 1 buildings is underway, with three of the five buildings dried-in and beginning to receive interior finishes and cabinetry. Phase 2 construction is also tracking towards its estimated completion date of June 2022. Rooftop decking in buildings G and H is near completion which will allow roofing to begin. This summer saw the start of offsite construction (sidewalks, storm drains, sewer lines, streetlights, etc.) in conjunction with the City of Chino.

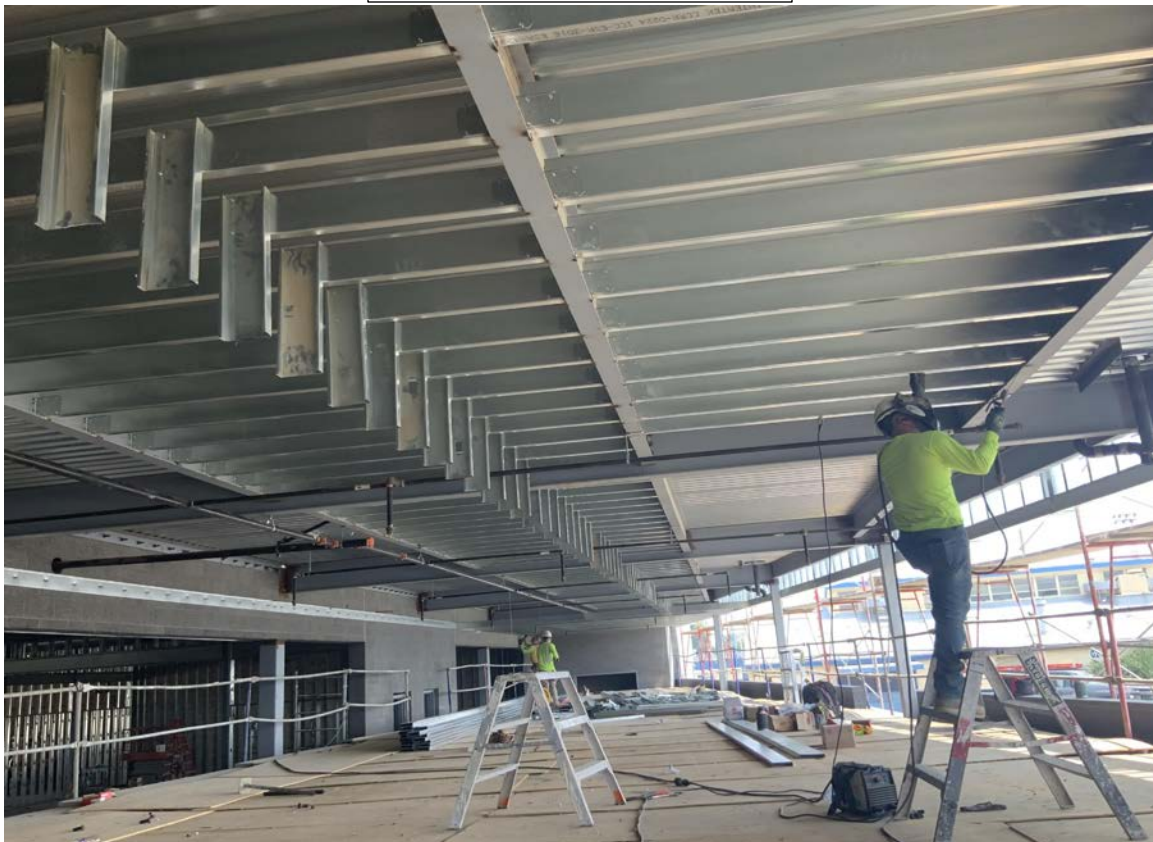
NW View of Site



Chino HS Bldg. A Interior



Chino HS Bldg. H Canopy



- ***Modernization of Canyon Hills JHS and Townsend JHS***

The interim housing portables have been removed from both sites. Construction at both schools began earlier than planned by taking advantage of the COVID related shutdown. Additionally, the second phase was moved up for the same reason. This lessened the construction related impact to students when they returned and has also saved construction management fees with a shorter construction window. Buildings, B, C, and D classrooms are complete, and have been turned back over to the schools for occupancy. Currently, construction is on-going in Building A, where we are scheduled to be completed October 2021.

JHS Kitchens



Administration Building



- ***Ayala HS Modernization***

Phase 3 of the Ayala HS modernization is well underway in buildings C, D, & E. Work in the kitchen, staff restrooms, and both the choir and band classrooms was completed just before the new school year began. Currently, work is continuing in the MPR, library, and building D which includes the weight room, art, and culinary classrooms. This also includes the conversion of the former auto body shop into a suite of special education classrooms. As with previous phases, the school site is receiving upgrading plumbing, data, lighting and electrical while providing new finishes, furniture and cabinetry, interactive technology, and ADA upgrades

Ayala HS MPR



Ayala HS Special Education Suite



Ayala HS Choir Room Storage



- ***Districtwide Safety and Security Upgrades***

All school sites within the District have been receiving safety and security upgrades for the past two years. The work at these sites includes keyless access controls, single point of entry modifications, additional fencing and gate modifications, security cameras and security alarm upgrades.

The schools have been broken down into project groups and have been bid accordingly. The Group 1, 2, 3, 4 and 6 schools are 100% complete. The Group 7 schools are currently in progress and will be complete middle of September 2021. The Group 5 schools are in progress as part of new construction and modernization. The Group 8 sites will be bid October 2021.

Group 1	Status
Ayala HS	100% complete
Buena Vista HS	100% complete
Chino Hills HS	100% complete
Don Lugo HS	100% complete

Group 2	Status
Cattle ES	100% complete
Litel ES	100% complete
Oak Ridge ES	100% complete
Country Springs ES	100% complete
Rolling Ridge ES	100% complete

Group 3	Status
Magnolia JHS	100% complete
Ramona JHS	100% complete
Woodcrest JHS	100% complete

Group 4	Status
Briggs K-8	100% complete
Cal Aero K-8	100% complete
Borba ES	100% complete
Chaparral ES	100% complete
Cortez ES	100% complete
Dickey ES	100% complete
Liberty ES	100% complete

Group 5	Status
Chino HS (new campus)	In progress
Canyon Hills JHS	90% Complete
Townsend JHS	90% Complete

Group 6	Status
Dickson ES	100% complete
Glenmeade ES	100% complete
Marshall ES	100% complete
Newman ES	100% complete
Rhodes ES	100% complete

Group 7	Status
Butterfield Ranch ES	100% Complete
Eagle Canyon ES	90% Complete
Hidden Trails ES	100% Complete
Walnut ES	100% Complete
Wickman ES	100% Complete

Group 8	Status
Adult School	October Start
Alternative Education Center	October Start
District Offices	October Start

- ***Modernization of Butterfield Ranch and Hidden Trails Elementary Schools***

Plans for the modernization of these two schools have been approved by the Division of State Architect (DSA) and we are currently out to bid. Construction is expected to begin fall 2021 with an estimated completion date of late fall 2022. Interim housing will not be needed at either campus.

MEASURE G
November 2016
\$750,000,000.00

FUND 21

REVENUE RECAP:	
Fund 25 Expenditures 2015-16	\$484,174.95
Fund Release #1 - May 2017	\$208,000,000.00
Fund Release #2 - April 2020	\$258,000,000.00
TOTAL FUND RELEASES	\$466,000,000.00
Total Funds	\$466,484,174.95
INTEREST EARNED	\$11,929,832.72
MISC. INCOME	\$256,320.00
TOTAL REVENUES	\$478,670,327.67

	TOTAL PROJECT COST	TOTAL PAID-TO-DATE	BALANCE
MEASURE G MISC. FEES (725/729)			
AALRR 9829 Legal Service	\$5,000	\$5,000.00	\$0.00
Colbi Tech/BlueBeam 0000/9829 Bond Software	\$248,959	\$247,000.00	\$1,958.75
CVUSD 0000/7000 Measure G Payroll	\$3,192,477	\$2,436,292.00	\$756,185.00
Daily Journal 0000 Advertising	\$2,300	\$2,236.53	\$63.47
Koppel & Gruber 9829 Bond Disclosure	\$8,673	\$8,631.98	\$40.74
Office Trailer 9882	\$63,037	\$63,037.28	\$0.00
Registrar of Voters 9829 Cost of Election	\$129,253	\$129,253.00	\$0.00
SB County 0000 Cost of Bond Issuance	\$832,546	\$832,540.01	\$5.62
VTD 9829 Performance bond audit	\$70,000	\$40,000.00	\$30,000.00
Reprographics 9829 Cost of site Plans	\$21,575	\$14,262.53	\$7,312.47
Equipment Equipment for district support	\$5,000	\$2,714.89	\$2,285.11
Subtotal:	\$4,578,819	\$3,780,968.22	\$797,851.16
Balance:	\$474,091,508		

NEW CONSTRUCTION	LINKED TO OTHER WORKSHEETS			
		\$212,406,705	\$100,703,913.35	\$111,702,791.99
Chino HS Reconstruct 410-9829		\$192,406,705	\$100,703,913.35	\$91,702,791.99
Preserve II school 170-9891		\$20,000,000	\$0.00	\$20,000,000.00
Subtotal:		\$212,406,705	\$100,703,913.35	\$111,702,791.99
Balance:		\$261,684,803		

MODERNIZATION	LINKED TO OTHER WORKSHEETS	with Fund 25 2015-16		
District Match		\$194,486,762	\$132,425,789.50	\$62,060,972.79
1 Cattle 9821		\$17,452,936	\$17,392,390.87	\$60,544.81
2 Litel 9825		\$13,553,616	\$13,553,616.14	\$0.00
3 Oak Ridge 9826		\$12,036,536	\$12,036,536.13	\$0.00
4 Ayala 9818		\$39,530,158	\$19,981,995.82	\$19,548,162.08
5 Country Springs 9822		\$15,776,211	\$15,632,430.71	\$143,780.48
6 Rolling Ridge 9827		\$15,145,254	\$15,125,150.64	\$20,103.30
7 Canyon Hills 9820		\$20,724,450	\$17,426,639.56	\$3,297,810.60
8 Townsend 9828		\$22,057,850	\$18,574,050.56	\$3,483,799.51
9 Butterfield Ranch 9819		\$14,337,764	\$1,215,634.63	\$13,122,128.97
10 Eagle Canyon 9823		\$9,629,734	\$536,682.67	\$9,093,051.29
11 Hidden Trails 9824		\$14,242,254	\$950,661.77	\$13,291,591.75
Subtotal:		\$194,486,762	\$132,425,789.50	\$62,060,972.79
Balance:		\$67,198,041		

SAFETY/SECURITY	LINKED TO OTHER WORKSHEETS			
Total Cost		\$25,402,228	\$23,317,996.92	\$2,084,231.08
Safety & Security		\$25,402,228	\$23,317,996.92	\$2,084,231.08
Subtotal:		\$25,402,228	\$23,317,996.92	\$2,084,231.08
Balance:		\$41,795,813		

MEASURE G
November 2016
\$750,000,000.00

FUND 21

REVENUE RECAP:	
Fund 25 Expenditures 2015-16	\$484,174.95
Fund Release #1 - May 2017	\$208,000,000.00
Fund Release #2 - April 2020	\$258,000,000.00
TOTAL FUND RELEASES	\$466,000,000.00
Total Funds	\$466,484,174.95
INTEREST EARNED	\$11,929,832.72
MISC. INCOME	\$256,320.00
TOTAL REVENUES	\$478,670,327.67

	TOTAL PROJECT COST	TOTAL PAID-TO-DATE	BALANCE
MEASURE G MISC. FEES (725/729)			

ADDITION/RENOVATION			
Elementary Schools (21)	\$2,153,948	\$2,153,948.28	\$0.00
Borba 220	\$0	\$0.00	\$0.00
Butterfield 275	\$0	\$0.00	\$0.00
Cattle 245	\$0	\$0.00	\$0.00
Chaparral 180	\$0	\$0.00	\$0.00
Cortez 290	\$0	\$0.00	\$0.00
Country Springs 285	\$0	\$0.00	\$0.00
Dickey 215	\$0	\$0.00	\$0.00
Dickson 280	\$0	\$0.00	\$0.00
Eagle Canyon 225	\$0	\$0.00	\$0.00
Former El Rancho 200	\$2,153,948	\$2,153,948.28	\$0.00
Glenmeade 270	\$0	\$0.00	\$0.00
Hidden Trails 295	\$0	\$0.00	\$0.00
Liberty 190	\$0	\$0.00	\$0.00
Litel 235	\$0	\$0.00	\$0.00
Marshall 250	\$0	\$0.00	\$0.00
Newman 230	\$0	\$0.00	\$0.00
Oak Ridge 255	\$0	\$0.00	\$0.00
Rhodes 185	\$0	\$0.00	\$0.00
Rolling Ridge 265	\$0	\$0.00	\$0.00
Walnut 260	\$0	\$0.00	\$0.00
Wickman 195	\$0	\$0.00	\$0.00
Junior High Schools (7)	\$19,276,339	\$19,050,463.44	\$225,875.74
Briggs K-8 205	\$13,292,041	\$13,066,165.10	\$225,875.74
Cal Aero K-8 170	\$0	\$0.00	\$0.00
Magnolia JH 310	\$3,201,424	\$3,201,424.08	\$0.00
Ramona JH 300	\$2,782,874	\$2,782,874.26	\$0.00
Canyon Hills JH 340	\$0	\$0.00	\$0.00
Townsend JH 330	\$0	\$0.00	\$0.00
Woodcrest JH 350	\$0	\$0.00	\$0.00
High Schools (5)	\$20,205,289	\$20,205,289.32	\$0.00
Ayala HS 425 Science wing	\$20,205,289	\$20,205,289.32	\$0.00
Buena Vista HS 530	\$0	\$0.00	\$0.00
Chino HS 410	\$0	\$0.00	\$0.00
Chino Hills HS 430	\$0	\$0.00	\$0.00
Don Lugo HS 420	\$0	\$0.00	\$0.00
Alternative Programs (3)	\$0	\$0.00	\$0.00
Alt. Ed. 762	\$0	\$0.00	\$0.00
Boys Republic 450	\$0	\$0.00	\$0.00
CVLA 520	\$0	\$0.00	\$0.00
Subtotal:	\$41,635,577	\$41,409,701.04	\$225,875.74
Balance:	\$160,236		

with Fund 25 2015-16

GRAND TOTAL	\$478,510,091.79	\$301,638,369.03	\$176,871,722.76
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CASH BALANCE	\$160,235.88	\$177,031,958.64	\$301,798,604.91
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AGENDA

November 3, 2021, 5:00 p.m.

- Call to Order at __:__ p.m.
- Pledge of Allegiance
- Roll Call

CVUSD STAFF		POSITION
	Gregory Stachura	Assistant Superintendent, Facilities, Planning & Operations
	Cesar Portugal	Construction Coordinator
	Sam Sousa	Construction Coordinator
	Beverly Beemer	Director, Planning
	Anna Hamilton	Director, Purchasing
	Martin Silveira	Director, Maintenance & Operations
COMMITTEE MEMBERS		REPRESENTING
	Lou Alfonso	Senior Citizen Organization
	Art Bennett	City of Chino Hills
	Kevin Cisneroz	Parent/Guardian of an Enrolled CVUSD Student
	Carol Cole	At-Large Member
	Karen Comstock	City of Chino
	May Evangelista	Business Organization
	VACANT	Taxpayers' Organization
	Michael Leeming	Parent/Guardian of an Enrolled CVUSD Student
	Adrienne Price	At-Large Member
	Bonnie Tran	Active PTA Parent of CVUSD Student
	Debra Dorst-Porada	City of Ontario

- Public Comment
- Approval of September 1, 2021 Meeting Minutes
- Measure G Construction Update
- Measure G Summary of Revenues and Expenditures
- Member Communications
- 2022 Meeting Calendar
 - February 2, 2022
 - May 4, 2022
 - September 7, 2022
 - November 2, 2022
- Adjournment at __:__ pm



MEASURE G
CITIZENS' BOND OVERSIGHT COMMITTEE
 Meeting Minutes
 September 1, 2021, 5:00 p.m.

1. **Call to Order**
 Art Bennett called the meeting to order at 5:00 p.m.
2. **Pledge of Allegiance**

3. **Roll Call**

CVUSD STAFF		POSITION
X	Gregory Stachura	Assistant Superintendent, Facilities, Planning & Operations
X	Cesar Portugal	Construction Coordinator
X	Sam Sousa	Construction Coordinator
X	Martin Silveira	Director, Maintenance, Operations & Construction
	Beverly Beemer	Director, Planning
X	Anna Hamilton	Director, Purchasing
COMMITTEE MEMBERS		REPRESENTING
	Lou Alfonso	Senior Citizen Organization
X	Art Bennett	City of Chino Hills Representative
	Kevin Cisneroz	Parent/Guardian of an Enrolled CVUSD Student
X	Carol Cole	At-Large Member
X	May Evangelista	Business Organization Representative
	VACANT	Taxpayers' Organization
X	Michael Leeming 5:10	Parent/Guardian of an Enrolled CVUSD Student
X	Adrienne Price	At-Large Member
X	Karen Comstock	City of Chino Representative
X	Bonnie Tran	Active PTA Parent of CVUSD Student
	Debra Dorst-Porada 5:22	City of Ontario Representative

4. **Public Comment**

Chino HS Band and Color Guard representatives Beth Struikmans and Michael Gonzales spoke to the committee about the current lack of band storage space due to the reconstruction of Chino HS and the previous storage building donated by band boosters, which was removed. They spoke of their concerns about the possibility that they would not have new storage space that is comparable to the old space. Per Greg Stachura, the construction team is exploring options on turning the old boy's shower & locker room into a new storage building/team room and or the possibly of providing a new, storage building as the same type as the old building to replace the current track Quonset hut outside the football stadium.

5. Approval of September 1, 2021, Meeting Minutes

Motion to approve by Karen Comstock, seconded by Michael Leeming
Approved 6-0 with Art Bennett abstaining

6. Measure G Video Presentation Viewing

<https://youtu.be/GVE2T4p6r94>

7. Measure G Construction Update*

*Provided under separate cover, reported by Cesar Portugal, Sam Sousa and Greg Stachura.

Questions & Comments – Art Bennett reminded the committee that the Safety & Security project was a high priority bond project of the Board of Education to ensure that all of our schools were safe and could be locked down with a moment's notice. Karen Comstock commented on the security cameras and about providing access to them for the Chino PD and their Real Time Crime Center. Greg responded that the District is working with Chino PD on this exact issue. Carol Cole asked about feedback from students and staff on the modernized schools. Greg replied that the feedback has been positive for the most part with minimal complaints. Art spoke to the wants and needs of the District versus what was approved by voters in the bond language and reiterated that only items approved by the voters were eligible for Measure G bond funds.

8. Measure G Summary of Revenues and Expenditures*

*Provided under separate cover, reported by Greg Stachura.

Questions & Comments – Art Bennett commented on the amount of interest earned on the bond funds held in account. Greg commented on the amount of money expected to be reimbursed by the state on the modernization projects. Carol asked if the Chino HS project would be completed in line with the estimated cost and Greg replied that we would exceed the 2016 estimated cost due to elevated construction costs, COVID related increases, etc. Carol also asked about the Preserve School #2 and if the project was a new design or reuse of plans and who the architect was. Greg replied that the design was new, and that the architect is PBK-WLC Architects. Michael Leeming asked for clarification on the state reimbursement amount and how or where it would be used. Greg replied that the money would go back into the building fund for use on other bond projects. May Evangelista asked if the \$20 million dollars allocated for Preserve School #2 land purchase would be enough to cover the cost. Greg replied that it would not be enough. Karen Comstock asked if we had used WLC Architects for other projects and Greg replied that they have done work on almost every school project in the District. Karen also asked if the interest earned could be used to cover the overages on the Chino HS project and Greg replied yes it could be.

9. Member Communications

- Carol Cole: Said she drove by Chino HS and could not believe how amazing the new school looked.
- Art Bennett asked about the old Chino HS buildings and what would become of them.
- May Evangelista: Commented on the Chino HS Bio-Medical Academy and asked what exactly the program would entail.
- Karen Comstock: Commented on the potential for another high school somewhere in the District and how promising it would be if people sent their kids to Chino HS instead of other local high schools.
- Bonnie Tran: Commented that it was nice to be able to meet in person again.
- Michael Leeming: Commented on how excited he was to be on the COC and that

all his kids went to Chino schools.

- Art Bennett: Reminded the committee that the next meeting is scheduled for November 3, 2021 at 5:00 pm

10. 2022 Meeting Calendar

- February 2, 2022
- May 4, 2022
- September 7, 2022
- November 2, 2022

11. Adjournment

The meeting was adjourned at 5:48 p.m.



Citizen's Oversight Committee Meeting

Construction Update Overview, November 3, 2021

- ***Reconstruction of Chino HS***

Phase 1 continues to progress towards an estimated completion date of January 2022, for Buildings A, B & E, March 2022 for Building C, and April 2022 for Building D. All Phase 1 buildings are dried-in and receiving equipment installs and finishes such as culinary lab equipment and cabinetry. Second floor exterior walkways have been bridged between buildings A, B, and C, and work is underway forming the northside parking lot. Phase 2 building construction is on track towards its May and June 2022 completion date. Roofing is near completion, the cafeteria equipment and layout for building H are finalized, and the theatre seating has been formed and poured. In addition, we continue to work with the City of Chino and construction team on the offsite improvements surrounding the school.

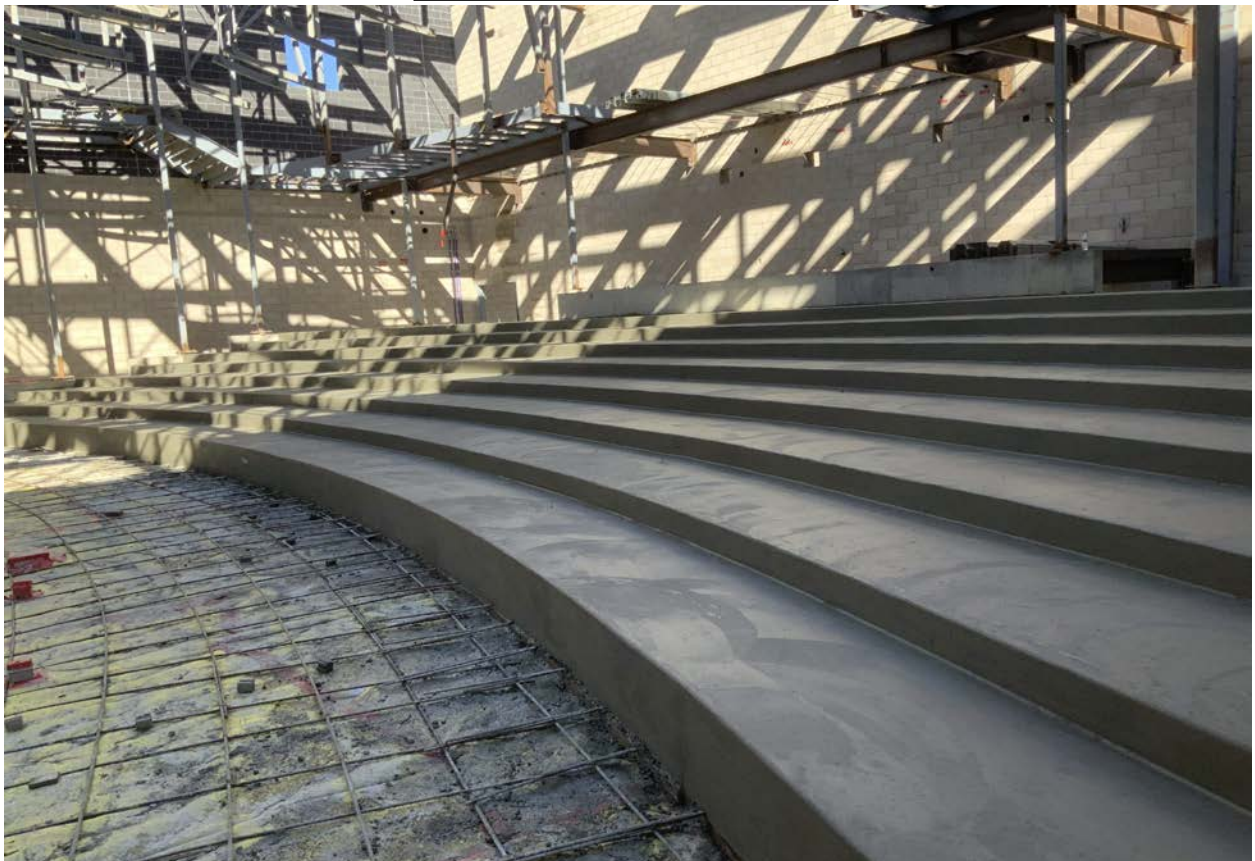
Buildings A, B, and C
Aerial View



Bldg. D Library Westside



Bldg. H Seating Foundation



- ***Modernization of Canyon Hills JHS and Townsend JHS***

The interim housing portables have been removed from both sites. Construction at both schools began earlier than planned to take advantage of the COVID related shutdown. Additionally, the proposed second phase was moved up for the same reason. This lessened the construction related impact to students when they returned and has also saved construction management fees with a shorter construction window. Buildings A, B, C, D and E are 100%complete, and have been completely turned back over to the school site for occupancy and use.

JHS Kitchens



Administration Building



- ***Ayala HS Modernization***

Phase 3 Modernization is underway with a completion date of January 2022. Building C has been completed and turned over to the site with performances underway in the modernized MPR. Building D & E (library) are currently under construction, with the east wing of Building D set for turnover this week. This wing includes the Adult Transition classrooms, conceived and designed for special needs students at this site. As with previous phases, this phase includes upgraded utility lines and security systems as well as new furniture and cabinetry, interactive technology, and ADA upgrades.

Ayala HS MPR





- ***Modernization of Butterfield Ranch ES and Hidden Trails ES***

Construction at both schools began mid-October 2021. Buildings B and C classrooms (11) are in full demo phase. We will start the framing phase Nov. 01, 2021. Construction of this phase is expected to be complete January 31, 2022.



- ***Districtwide Safety and Security Upgrades***

All school sites within the District have been receiving safety and security upgrades for the past two years. The work at these sites includes keyless access controls, single point of entry modifications, additional fencing and gate modifications, security cameras and security alarm upgrades.

The schools have been broken down into project groups and have been bid accordingly. The Group 1, 2, 3, 4, 5 (except CHS), and 6 schools are 100% complete. The Group 7 schools are 99.5% complete. Group 8 schools are currently in progress and should be completed by February 2021.

Group 1	Status
Ayala HS	100% complete
Buena Vista HS	100% complete
Chino Hills HS	100% complete
Don Lugo HS	100% complete

Group 2	Status
Cattle ES	100% complete
Litel ES	100% complete
Oak Ridge ES	100% complete
Country Springs ES	100% complete
Rolling Ridge ES	100% complete

Group 3	Status
Magnolia JHS	100% complete
Ramona JHS	100% complete
Woodcrest JHS	100% complete

Group 4	Status
Briggs K-8	100% complete
Cal Aero K-8	100% complete
Borba ES	100% complete
Chaparral ES	100% complete
Cortez ES	100% complete
Dickey ES	100% complete
Liberty ES	100% complete

Group 5	Status
Chino HS (new campus)	In progress, 60% Complete
Canyon Hills JHS	100% Complete
Townsend JHS	100% Complete

Group 6	Status
Dickson ES	100% complete
Glenmeade ES	100% complete
Marshall ES	100% complete
Newman ES	100% complete
Rhodes ES	100% complete

Group 7	Status
Butterfield Ranch ES	99% Complete
Eagle Canyon ES	99% Complete
Hidden Trails ES	99% Complete
Walnut ES	100% Complete
Wickman ES	100% Complete

Group 8	Status
Adult School	In progress, February 2022 Completion
Alternative Education Center	In progress, February 2022 Completion
District Offices	In progress, February 2022 Completion

MEASURE G
November 2016
\$750,000,000.00

FUND 21

REVENUE RECAP:	
Fund 25 Expenditures 2015-16	\$484,174.95
Fund Release #1 - May 2017	\$208,000,000.00
Fund Release #2 - April 2020	\$258,000,000.00
TOTAL FUND RELEASES	\$466,000,000.00
Total Funds	\$466,484,174.95
INTEREST EARNED	\$11,929,832.72
MISC. INCOME	\$256,320.00
TOTAL REVENUES	\$478,670,327.67

	TOTAL PROJECT COST	TOTAL PAID-TO-DATE	BALANCE
MEASURE G MISC. FEES (725/729)			
AALRR 9829 Legal Service	\$5,000	\$5,000.00	\$0.00
Colbi Tech/BlueBeam 0000/9829 Bond Software	\$248,959	\$247,000.00	\$1,958.75
CVUSD 0000/7000 Measure G Payroll	\$3,192,477	\$2,568,408.82	\$624,068.18
Daily Journal 0000 Advertising	\$2,300	\$2,236.53	\$63.47
Koppel & Gruber 9829 Bond Disclosure	\$8,673	\$8,631.98	\$40.74
Office Trailer 9882	\$63,037	\$63,037.28	\$0.00
Registrar of Voters 9829 Cost of Election	\$129,253	\$129,253.00	\$0.00
SB County 0000 Cost of Bond Issuance	\$832,546	\$832,540.01	\$5.62
VTD 9829 Performance bond audit	\$70,000	\$40,000.00	\$30,000.00
Reprographics 9829 Cost of site Plans	\$21,575	\$14,262.53	\$7,312.47
Equipment Equipment for district support	\$5,000	\$2,714.89	\$2,285.11
Subtotal:	\$4,578,819	\$3,913,085.04	\$665,734.34
Balance:	\$474,091,508		

NEW CONSTRUCTION	LINKED TO OTHER WORKSHEETS			
		\$200,800,000	\$112,500,934.54	\$88,299,065.46
Chino HS Reconstruct 410-9829		\$180,800,000	\$112,500,934.54	\$68,299,065.46
Preserve II school 170-9891		\$20,000,000	\$0.00	\$20,000,000.00
Subtotal:		\$200,800,000	\$112,500,934.54	\$88,299,065.46
Balance:		\$273,291,508		

MODERNIZATION	LINKED TO OTHER WORKSHEETS	with Fund 25 2015-16		
District Match		\$195,152,098	\$139,878,944.98	\$55,273,152.81
1 Cattle 9821		\$17,392,391	\$17,392,390.87	\$0.00
2 Litel 9825		\$13,553,616	\$13,553,616.14	\$0.00
3 Oak Ridge 9826		\$12,036,536	\$12,036,536.13	\$0.00
4 Ayala 9818		\$39,787,356	\$23,392,147.83	\$16,395,208.59
5 Country Springs 9822		\$15,632,431	\$15,632,430.71	\$0.00
6 Rolling Ridge 9827		\$15,125,151	\$15,125,150.64	\$0.00
7 Canyon Hills 9820		\$21,035,481	\$19,477,621.12	\$1,557,860.12
8 Townsend 9828		\$22,370,640	\$20,373,276.65	\$1,997,363.65
9 Butterfield Ranch 9819		\$14,346,508	\$1,261,442.61	\$13,085,065.25
10 Eagle Canyon 9823		\$9,629,734	\$637,627.67	\$8,992,106.29
11 Hidden Trails 9824		\$14,242,254	\$996,704.61	\$13,245,548.91
Subtotal:		\$195,152,098	\$139,878,944.98	\$55,273,152.81
Balance:		\$78,139,410		

SAFETY/SECURITY	LINKED TO OTHER WORKSHEETS			
Total Cost		\$28,336,704	\$24,739,931.57	\$3,596,772.40
Safety & Security		\$28,336,704	\$24,739,931.57	\$3,596,772.40
Subtotal:		\$28,336,704	\$24,739,931.57	\$3,596,772.40
Balance:		\$49,802,707		

MEASURE G
November 2016
\$750,000,000.00

FUND 21

REVENUE RECAP:	
Fund 25 Expenditures 2015-16	\$484,174.95
Fund Release #1 - May 2017	\$208,000,000.00
Fund Release #2 - April 2020	\$258,000,000.00
TOTAL FUND RELEASES	\$466,000,000.00
Total Funds	\$466,484,174.95
INTEREST EARNED	\$11,929,832.72
MISC. INCOME	\$256,320.00
TOTAL REVENUES	\$478,670,327.67

	TOTAL PROJECT COST	TOTAL PAID-TO-DATE	BALANCE
MEASURE G MISC. FEES (725/729)			

ADDITION/RENOVATION			
Elementary Schools (21)	\$2,153,948	\$2,153,948.28	\$0.00
Borba 220	\$0	\$0.00	\$0.00
Butterfield 275	\$0	\$0.00	\$0.00
Cattle 245	\$0	\$0.00	\$0.00
Chaparral 180	\$0	\$0.00	\$0.00
Cortez 290	\$0	\$0.00	\$0.00
Country Springs 285	\$0	\$0.00	\$0.00
Dickey 215	\$0	\$0.00	\$0.00
Dickson 280	\$0	\$0.00	\$0.00
Eagle Canyon 225	\$0	\$0.00	\$0.00
Former El Rancho 200	\$2,153,948	\$2,153,948.28	\$0.00
Glenmeade 270	\$0	\$0.00	\$0.00
Hidden Trails 295	\$0	\$0.00	\$0.00
Liberty 190	\$0	\$0.00	\$0.00
Litel 235	\$0	\$0.00	\$0.00
Marshall 250	\$0	\$0.00	\$0.00
Newman 230	\$0	\$0.00	\$0.00
Oak Ridge 255	\$0	\$0.00	\$0.00
Rhodes 185	\$0	\$0.00	\$0.00
Rolling Ridge 265	\$0	\$0.00	\$0.00
Walnut 260	\$0	\$0.00	\$0.00
Wickman 195	\$0	\$0.00	\$0.00
Junior High Schools (7)	\$19,276,339	\$19,050,463.44	\$225,875.74
Briggs K-8 205	\$13,292,041	\$13,066,165.10	\$225,875.74
Cal Aero K-8 170	\$0	\$0.00	\$0.00
Magnolia JH 310	\$3,201,424	\$3,201,424.08	\$0.00
Ramona JH 300	\$2,782,874	\$2,782,874.26	\$0.00
Canyon Hills JH 340	\$0	\$0.00	\$0.00
Townsend JH 330	\$0	\$0.00	\$0.00
Woodcrest JH 350	\$0	\$0.00	\$0.00
High Schools (5)	\$20,205,289	\$20,205,289.32	\$0.00
Ayala HS 425 Science wing	\$20,205,289	\$20,205,289.32	\$0.00
Buena Vista HS 530	\$0	\$0.00	\$0.00
Chino HS 410	\$0	\$0.00	\$0.00
Chino Hills HS 430	\$0	\$0.00	\$0.00
Don Lugo HS 420	\$0	\$0.00	\$0.00
Alternative Programs (3)	\$0	\$0.00	\$0.00
Alt. Ed. 762	\$0	\$0.00	\$0.00
Boys Republic 450	\$0	\$0.00	\$0.00
CVLA 520	\$0	\$0.00	\$0.00
Subtotal:	\$41,635,577	\$41,409,701.04	\$225,875.74
Balance:	\$8,167,130		

with Fund 25 2015-16

GRAND TOTAL	\$470,503,197.92	\$322,442,597.17	\$148,060,600.75
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CASH BALANCE	\$8,167,129.75	\$156,227,730.50	\$330,609,726.92
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AGENDA
February 2, 2022, 5:00 p.m.

SCHOOL DISTRICT BOARD ROOM
5130 Riverside Drive
Chino, CA 91710

- Call to Order at __:__ p.m.
- Pledge of Allegiance
- Roll Call

CVUSD STAFF		POSITION
	Gregory Stachura	Assistant Superintendent, Facilities, Planning & Operations
	Beverly Beemer	Director, Planning
	Anna Hamilton	Director, Purchasing
	Martin Silveira	Director, Maintenance & Operations
	Cesar Portugal	Construction Coordinator
	Sam Sousa	Construction Coordinator
COMMITTEE MEMBERS		REPRESENTING
	Lou Alfonso	Senior Citizen Organization
	Kevin Cisneroz	Parent/Guardian of an Enrolled CVUSD Student
	Carol Cole	At-Large Member
	May Evangelista	Business Organization
	VACANT	Taxpayers' Organization
	Michael Leeming	Parent/Guardian of an Enrolled CVUSD Student
	Adrienne Price	At-Large Member
	Bonnie Tran	Active PTA Parent of CVUSD Student
	Art Bennett	City of Chino Hills
	Karen Comstock	City of Chino
	Debra Dorst-Porada	City of Ontario

- Public Comment
- Measure G Financial/Performance Audit Report
- Approval of November 3, 2021 Meeting Minutes
- Measure G Construction Update
- Measure G Summary of Revenues and Expenditures
- Member Communications
- Adjournment at __:__ pm



Financial and Performance Audits
Building Fund (Measure G)
June 30, 2021

Chino Valley Unified School District

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Financial Audit
Building Fund (Measure G)
June 30, 2021

Chino Valley Unified School District



Independent Auditor's Report

Governing Board and
Citizens Oversight Committee
Chino Valley Unified School District
Chino, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Chino Valley Unified School District's (the District), Building Fund (Measure G), as of and for the year ended June 30, 2021, 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 statement 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.

Auditor's 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*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 financial statements, whether due to error or fraud. In making those risk assessments, the auditor considers internal control relevant to the District's Building Fund (Measure G) 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 District's Building Fund (Measure G) internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles 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 Building Fund (Measure G) of Chino Valley Unified School District, as of June 30, 2021, and the respective change in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Building Fund specific to Measure G are intended to present the financial position and the change in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of Chino Valley Unified School District as of June 30, 2021, and the respective change in financial position for the year then ended in conformity 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 January 12, 2022, on our consideration of District Building Fund's (Measure G) 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. 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 District Building Fund's (Measure G) 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 District Building Fund's (Measure G) internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Eric Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
January 12, 2022

Chino Valley Unified School District
Building Fund (Measure G)

Balance Sheet
June 30, 2021

Assets	
Investments	\$ 191,232,993
Receivables	533,921
Due from other funds	<u>6,077</u>
Total assets	<u><u>\$ 191,772,991</u></u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	\$ 13,233,094
Due to other funds	<u>13,754</u>
Total liabilities	<u>13,246,848</u>
Fund Balance	
Restricted for capital projects	<u>178,526,143</u>
Total fund balances	<u>178,526,143</u>
Total liabilities and fund balance	<u><u>\$ 191,772,991</u></u>

Chino Valley Unified School District
 Building Fund (Measure G)
 Statement of Revenues, Expenditures, and Change in Fund Balance
 Year Ended June 30, 2021

Revenues	
Other state revenue	\$ 16,097
Other local revenue	4,374,423
	<u>4,390,520</u>
Total revenues	
Expenditures	
Current expenditures	
Salaries and benefits	760,450
Materials & supplies	24,747
Noncapitalized equipment	5,816
Rentals and leases	451,876
Professional consulting services	170,080
Facilities acquisition and construction	
Buildings and improvements of buildings	117,016,983
Equipment	3,387,687
Land improvements	16,922,897
	<u>138,740,536</u>
Total expenditures	
Net Change in Fund Balance	(134,350,016)
Fund Balance - Beginning	312,876,159
	<u>312,876,159</u>
Fund Balance - Ending	<u>\$ 178,526,143</u>

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the Chino Valley Unified School District Building Fund (Measure G) conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA). The Chino Valley Unified School District Building Fund accounts for financial transactions in accordance with the policies and procedures of the California School Accounting Manual.

Financial Reporting Entity

The financial statements include only the Building Fund of the Chino Valley Unified School District used to account for Measure G projects. This Fund was established to account for the expenditures of general obligation bonds issued under Measure G. These financial statements are not intended to present fairly the financial position and results of operations of the Chino Valley Unified School District in compliance with accounting principles generally accepted in the United States of America.

Fund Accounting

The operations of the Building Fund (Measure G) are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Basis of Accounting

The Building Fund (Measure G) is accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources.

Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. The District's governing board adopts an operating budget no later than July 1 in accordance with State law. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements. The Board revises this budget during the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

Encumbrances

The District utilizes an encumbrance accounting system under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrances are liquidated when the commitments are paid, and all outstanding encumbrances lapse at June 30.

Investments

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county and State investment pools are determined by the program sponsor.

Fund Balance - Building Fund (Measure G)

As of June 30, 2021, the fund balance is classified as follows:

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Use of Estimates

The preparation of 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 reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Note 2 - Investments

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 instrument; 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 agreement; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security, and collateralized mortgage obligations.

Investment in County Treasury

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statement at amounts based upon the District's pro-rata share of the fairly 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.

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment 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

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 is to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the San Bernardino County Treasury Investment Pool. The District maintains a Building Fund investment balance of \$191,232,993 with the San Bernardino County Treasury Investment Pool, with an average maturity of 461 days.

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 with the San Bernardino County Investment Pool is rated AAA/V1 by Fitch Ratings.

Note 3 - Receivables

Receivables at June 30, 2021, consisted of the following:

Interest	<u>\$ 533,921</u>
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Note 4 - Accounts Payable

Accounts payable at June 30, 2021, consisted of the following:

Vendor Payables	\$ 13,233,024
Other	<u>70</u>
	<u>\$ 13,233,094</u>

Note 5 - Interfund Transactions

Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2021, between governmental funds are as follows:

The balance of \$6,077 due to the Building Fund (Measure G) from the General Fund resulted from salaries and benefits.

The balance of \$13,754 due to the General Fund from the Building Fund (Measure G) resulted from salaries, benefits, and other operating expenditures.

Note 6 - Commitments and Contingencies

As of June 30, 2021, the Building Fund (Measure G) had the following commitments with respect to unfinished capital projects:

Measure G Projects	Remaining Construction Commitment	Expected Date of Completion
Modernization, Townsend JHS	\$ 3,283,611	10/31/2021
Modernization, Canyon Hills JHS	3,408,266	10/31/2021
Science Lab, Briggs ES	319,403	10/31/2021
Safety & Security, Districtwide (Elementary)	724,234	11/30/2021
Safety & Security, Butterfield ES	776,390	11/30/2021
Safety & Security, Eagle Canyon	942,703	11/30/2021
Safety & Security, Hidden Trails ES	833,275	11/30/2021
Safety & Security, Walnut ES	381,031	11/30/2021
Safety & Security, Wickman ES	541,726	11/30/2021
Modernization, Butterfield ES	287,579	1/31/2023
Modernization, Hidden Trails ES	287,612	1/31/2023
Reconstruction of Chino HS	74,354,360	6/30/2023
Modernization, Ayala HS	7,621,422	11/30/2023
Modernization, Eagle Canyon ES	262,976	12/31/2024
	<u>\$ 94,024,588</u>	

Litigation

The District is not currently a party to any legal proceedings related to the Building Fund (Measure G) as of June 30, 2021.



Independent Auditor's Report
June 30, 2021

Chino Valley Unified School District



**Independent Auditor's 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***

Governing Board and
Citizens Oversight Committee
Chino Valley Unified School District
Chino, 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 Chino Valley Unified School District (the District) Building Fund (Measure G) as of and for the year ended June 30, 2021, and the related notes of the financial statements, and have issued our report thereon dated January 12, 2022.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Building Fund specific to Measure G are intended to present the financial position and the change in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of Chino Valley Unified School District as of June 30, 2021, and the respective change in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Chino Valley 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, but not for the purpose of expressing an opinion on the effectiveness of Chino Valley Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Chino Valley 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's Building Fund (Measure G) 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 Chino Valley Unified School District's Building Fund (Measure G) financial statements 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 District's Building Fund (Measure G) internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's Building Fund (Measure G) internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eric Bailey LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
January 12, 2022

None reported.

Chino Valley Unified School District
Building Fund (Measure G)
Summary Schedule of Prior Audit Findings
June 30, 2021

There were no audit findings reported in the prior year's Schedule of Findings.



Performance Audit
Building Fund (Measure G)
June 30, 2021

Chino Valley Unified School District



Independent Auditor's Report on Performance

Governing Board and
Citizens Oversight Committee
Chino Valley Unified School District
Chino, California

We were engaged to conduct a performance audit of the Chino Valley Unified School District (the District) Building Fund (Measure G) for the year ended June 30, 2021.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution and Appendix A contained in the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution, but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

The results of our tests indicated that the District expended Building Fund (Measure G) funds only for the specific projects approved by the voters, in accordance with Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

This report is intended solely for the information and use of the District and is not intended to be and should not be used by anyone other than this specified party.

A handwritten signature in black ink that reads "Eide Bailly LLP".

Rancho Cucamonga, California
January 12, 2022

Authority for Issuance

The Measure G Bonds are issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the *California Education Code*, and other applicable provisions of law. The Bonds are authorized to be issued by a resolution adopted by the Board of Supervisors of the County on November 8, 2016 (the Resolution), pursuant to a request of the District made by a resolution adopted by the Board of Education of the District on August 4, 2016.

The District received authorization at an election held on November 8, 2016, to issue bonds of the District in an aggregate principal amount not to exceed \$750,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55% of the votes cast by eligible voters within the District (the 2016 Authorization). The bonds issued represent the first two series of the authorized bonds to be issued.

Purpose of Issuance

To upgrade neighborhood schools and retain/attract quality teachers by repairing deteriorating classrooms/restrooms; replacing deteriorating, rusty pipes/ensuring safe drinking water; removing asbestos/lead paint; upgrading fire safety, science/computer labs, wiring, classroom technology; repairing, constructing, acquiring educational facilities, sites, equipment; shall Chino Valley Unified School District issue \$750,000,000 in bonds, at legal interest rates, requiring annual audits, independent citizens' oversight, and no money for administrators' salaries/pensions.

Authority for the Audit

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools, and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, community college districts, or county offices of education, "for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of rental property for school facilities", upon approval by 55% of the electorate. In addition to reducing the approval threshold from two-thirds to 55%, Proposition 39 and the enacting legislation (AB 1908 and AB 2659) requires the following accountability measures as codified in *Education Code* sections 15278-15282:

1. Requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.
2. The school district must list the specific school facilities projects to be funded in the ballot measure and must certify that the governing board has evaluated safety, class size reduction and information technology needs in developing the project list.
3. Requires the school district to appoint a citizens' oversight committee.

4. Requires the school district to conduct an annual independent financial audit and performance audit in accordance with the *Government Auditing Standards* issued by the Comptroller General of the United States of the bond proceeds until all of the proceeds have been expended.
5. Requires the school district to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

Objectives of the Audit

1. Determine whether expenditures charged to the Building Fund have been made in accordance with the bond project list approved by the voters through the approval of Measure G.
2. Determine whether salary transactions charged to the Building Fund were in support of Measure G and not for District general administration or operations.

Scope of the Audit

The scope of our performance audit covered the period of July 1, 2020 to June 30, 2021. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2021, were not reviewed or included within the scope of our audit or in this report.

Methodology

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2021, for the Building Fund (Measure G). Within the fiscal year audited, we obtained the actual invoices, purchase orders, and other supporting documentation for a sample of expenditures to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure G as to the approved bond projects list. We performed the following procedures:

1. We identified expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger and project listing.
2. We selected a sample of expenditures using the following criteria:
 - a. We considered all expenditures recorded in all object codes.
 - b. We considered all expenditures recorded in all projects that were funded from July 1, 2020 through June 30, 2021 from Measure G bond proceeds.
 - c. We selected all expenditures that were individually significant expenditures based on our assessment of materiality.
 - d. For all items below the individually significant threshold identified in item 2c, judgmentally selected expenditures based on risk assessment and consideration of coverage of all object codes, and projects for the period starting July 1, 2020 and ending June 30, 2021.

3. Our sample included transactions totaling \$29,640,755. This represents 21% of the total expenditures of \$138,740,536.
4. We reviewed the actual invoices and other supporting documentation to determine that:
 - a. Expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
 - b. Expenditures were supported by proper bid documentation, as applicable.
 - c. Expenditures were expended in accordance with voter-approved bond project list.
 - d. Bond proceeds were not used for salaries of school administrators or other operating expenses of the District.
5. We determined that the District has met the compliance requirement of Measure G if the following conditions were met:
 - a. Supporting documents for expenditures were aligned with the voter-approved bond project list.
 - b. Supporting documents for expenditures were not used for salaries of school administrators or other operating expenses of the Districts.

Conclusion

The results of our tests indicated that, in all significant respects, the Chino Valley Unified School District has properly accounted for the expenditures held in the Building Fund (Measure G) and that such expenditures were made for authorized Bond projects. Further, it was noted that funds held in the Building Fund (Measure G), and expended by the District, were used for salaries only to the extent they perform administrative oversight work on construction projects as allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

Chino Valley Unified School District
Building Fund (Measure G)
Schedule of Findings and Questioned Costs
June 30, 2021

None reported.

Chino Valley Unified School District
Building Fund (Measure G)
Summary Schedule of Prior Audit Findings
June 30, 2021

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.



January 12, 2022

To the Governing Board
and Citizens' Oversight Committee
Chino Valley Unified School District
Chino, California

We have audited the financial statements of Chino Valley Unified School District's (the District) Building Fund (Measure G) as of and for the year ended June 30, 2021 *and* have issued our report thereon dated January 12, 2022. We have also performed the performance audit of the Chino Valley Unified School District's Building Fund (Measure G). Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 1, 2021, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Additionally, our responsibility, as described by professional standards, is to conduct a performance audit in accordance with Government Auditing Standards. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the the year ended June 30, 2021. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. No such significant accounting estimates were identified.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole.

There were no corrected or uncorrected misstatements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's Building Fund (Measure G) financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated January 12, 2022.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

This report is intended solely for the information and use of the Governing Board and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Rancho Cucamonga, California



MEASURE G
CITIZENS' BOND OVERSIGHT COMMITTEE
 Meeting Minutes
 November 3, 2021, 5:00 p.m.

1. Call to Order

Kevin Cisneroz called the meeting to order at 5:00 p.m.

2. Pledge of Allegiance

3. Roll Call

CVUSD STAFF		POSITION
X	Gregory Stachura	Assistant Superintendent, Facilities, Planning & Operations
X	Cesar Portugal	Construction Coordinator
X	Sam Sousa	Construction Coordinator
X	Martin Silveira	Director, Maintenance, Operations & Construction
X	Beverly Beemer	Director, Planning
X	Anna Hamilton	Director, Purchasing
COMMITTEE MEMBERS		REPRESENTING
X	Lou Alfonso	Senior Citizen Organization
X	Art Bennett	City of Chino Hills Representative
X	Kevin Cisneroz	Parent/Guardian of an Enrolled CVUSD Student
	Carol Cole	At-Large Member
X	May Evangelista	Business Organization Representative
	VACANT	Taxpayers' Organization
X	Michael Leeming	Parent/Guardian of an Enrolled CVUSD Student
X	Adrienne Price	At-Large Member
X	Karen Comstock	City of Chino Representative
	Bonnie Tran	Active PTA Parent of CVUSD Student
	Debra Dorst-Porada	City of Ontario Representative

4. Public Comment

None

5. Approval of September 1, 2021, Meeting Minutes

Motion to approve by Art Bennett, seconded by May Evangelista
 Approved 7-0

7. Measure G Construction Update*

*Provided under separate cover, reported by Cesar Portugal, Sam Sousa, and Greg Stachura.

Questions & Comments

Art Bennett asked when the new Chino HS campus will be ready for students. Greg confirmed that the campus will be ready for occupancy next school year, August 2022. Buildings will start being turned over to the district starting January 2022. Art also asked about a tour of Chino High, but Greg stated that it would not be allowed by our construction manager as it is an active, and dangerous construction site. Although, it might be possible to schedule a tour of the completed buildings once they have been turned over to the District.

Lou Alfonso requested that pictures of security camera points of view be included in the construction reports. Greg confirmed that pictures have been included in previous meeting reports.

Art Bennett asked if we've had any issues finding asbestos and mold during any of the renovations? Greg replied that the construction team does do preliminary inspections for asbestos and if any is found it is properly abated. Greg also said that district wide, upwards or 95% of asbestos containing materials in our schools has been addressed through previous renovations and modernization but every now and then we will find old floor tiles and or glue but those get abated upon discovery.

Art Bennett also asked about the new District office and of the potential of another bond measure. Greg replied the new office building is being built at no cost to the District and that the developer will enter into a long term, no cost ground lease for the warehouse building to offset the cost.

8. Measure G Summary of Revenues and Expenditures*

*Provided under separate cover, reported by Beverly Beemer.

Questions & Comments

Art Bennett asked about the next round of projects scheduled and will those projects be funded from the current or future issuances? Beverly said that the current issuance has been budgeted for current projects and that we're currently working on those and have had several meetings with the superintendent and cabinet to prioritize projects and future projects will come out of the next two issuances.

Art also asked about the increases in construction cost, and will there still be enough money to get everything done on the "project wish list"? Greg stated that unfortunately there wasn't enough money from the get-go. The 2016 Facilities Master Plan is valued at over \$1 billion dollars, so projects are prioritized and multi-funded when and where possible to stretch the bond dollars as far as possible. The District is working with their bond consultants to refi the existing bonds issued which in turn will reflect a savings to taxpayers. Doing so will help reduce the taxes that property owners pay in property taxes. Additionally, the District is eligible for matching funds from the state through the state modernization program. Beverly said that the seven schools that have been modernized are eligible and we have submitted the applications for reimbursement, but it's not dollar for dollar but more of a 60/40 split. But it doesn't mean that it's a guarantee that we will get it. The State will go through each project line item by line item to see what qualifies for the matching funds. Any reimbursed monies received will go back into the bond program for future projects.

9. Member Communications

Art Bennett reiterated that he would like to see a site tour scheduled ASAP.

Kevin Cisneroz asked about the timeline for the Preserve 2 school. The District is in the due diligence phase. Lewis got the property appraised at \$39 million which is \$20 million over what was originally budgeted. The District will also obtain their own appraisal, but the design plans are moving forward. Once the District has DSA approved plans, they will be ready to go out to bid by Summer 2022. If things go as planned, Preserve school 2 school would open August 2024.

There was a healthy discussion about security cameras and concerns raised by Lou Alphonso on the use of them and if they would be monitored. District staff confirmed that the cameras are only located on the outside perimeter of the school of the school. There are no plans to put cameras inside the school or classrooms due to privacy laws. The District monitors the cameras, but no one is watching the cameras all day. If something happens, the video is pulled for review.

Kevin reminded the committee that there are great opportunities to give back to the community throughout the holidays. The Chino neighborhood house has a Care Closet, turkey give away and food drive etc., and if you know if you anyone who would like to help or any families who need help reach out to Kevin.

10. 2022 Meeting Calendar

- February 2, 2022
- May 4, 2022
- September 7, 2022
- November 2, 2022

11. Adjournment

The meeting was adjourned at 5:54 p.m.



Citizen's Oversight Committee Meeting

Construction Update Overview, February 02, 2022

- ***Reconstruction of Chino HS***

Phase 1 is moving smoothly towards an estimated completion date of April 2022, including exterior onsite work. All Phase 1 buildings are receiving finishes such as equipment, tack panel, flooring, and cabinetry, with Bldg. A being released for furniture installation. Punch list walks are also underway allowing architects, engineers, and CVUSD the opportunity to inspect the site for blemishes, mistakes, or concerns. Phase 2 construction is on track towards its May and June 2022 completion dates. The Bldg. G gymnasium is near completion with flooring installed and bleacher installation set for early March. The site cafeteria equipment has been procured and inspected for a May installation. CVUSD continues to work with the City of Chino and construction team on the immediate offsite improvements, including undergrounding of utilities, sidewalks, and street corner ramps.

Chino High School
Aerial View



Chino HS Library Interior



Chino HS Eastward View



- ***Ayala HS Modernization***

Phase 3 Modernization is closing in on its estimated completion date of February 2022. The southside of Bldg. D is receiving final finishes in preparation for furniture delivery. Recently completed rooms in Bldg. D include a new athletic weight room, art rooms, and the culinary lab. The site library, Bldg. E, is complete with upgrades to utilities, storage, and interior offices.

Ayala HS Library Front Desk





- ***Modernization of Butterfield Ranch ES and Hidden Trails ES***

Construction at both schools began mid-October 2021. Buildings B and C classrooms (11) have been completely demo'd, and the mechanical, electrical, and plumbing (MEP) systems rough-in and framing phases are complete. Case work has arrived for both buildings and is being installed, installation of roofing membrane and HVAC units will be completed by February 15, 2022. All exterior walls and trim faces are being painted, and new ADA compliant walkways have been poured. Current progress will allow for an on-time completion based on project timeline of March 22, 2022. All deliverables such as HVAC units, roofing materials, flooring and casework were ordered and have been delivered with enough lead time as to not affect the project timelines.

Typical Classroom



Concrete Pour



- ***Districtwide Safety and Security Upgrades***

All school sites within the district have been receiving safety and security upgrades for the past two years. The work at these sites includes keyless access controls, single point of entry modifications, additional fencing and gate modifications, security cameras and security alarm upgrades.

The schools have been broken down into project groups and have been bid accordingly. The Group 1, 2, 3, 4, 5 (except CHS), and 6 schools are 100% complete. The Group 7 schools are 99.0% complete. Group 8 schools are currently in progress and should be completed by April 2022.

Group 1	Status
Ayala HS	100% complete
Buena Vista HS	100% complete
Chino Hills HS	100% complete
Don Lugo HS	100% complete

Group 2	Status
Cattle ES	100% complete
Litel ES	100% complete
Oak Ridge ES	100% complete
Country Springs ES	100% complete
Rolling Ridge ES	100% complete

Group 3	Status
Magnolia JHS	100% complete
Ramona JHS	100% complete
Woodcrest JHS	100% complete

Group 4	Status
Briggs K-8	100% complete
Cal Aero K-8	100% complete
Borba ES	100% complete
Chaparral ES	100% complete
Cortez ES	100% complete
Dickey ES	100% complete
Liberty ES	100% complete

Group 5	Status
Chino HS (new campus)	In progress, 75% Complete
Canyon Hills JHS	100% Complete
Townsend JHS	100% Complete

Group 6	Status
Dickson ES	100% complete
Glenmeade ES	100% complete
Marshall ES	100% complete
Newman ES	100% complete
Rhodes ES	100% complete

Group 7	Status
Butterfield Ranch ES	99% Complete
Eagle Canyon ES	99% Complete
Hidden Trails ES	99% Complete
Walnut ES	100% Complete
Wickman ES	100% Complete

Group 8	Status
Adult School	25%
Alternative Education Center	10%
Allegiance STEAM Academy	25%

MEASURE G
November 2016
\$750,000,000.00

FUND 21

REVENUE RECAP:	
Fund 25 Expenditures 2015-16	\$484,174.95
Fund Release #1 - May 2017	\$208,000,000.00
Fund Release #2 - April 2020	\$258,000,000.00
TOTAL FUND RELEASES	\$466,000,000.00
Total Funds	\$466,484,174.95
INTEREST EARNED	\$12,308,140.13
MISC. INCOME	\$256,320.00
TOTAL REVENUES	\$479,048,635.08

	TOTAL PROJECT COST	TOTAL PAID-TO-DATE	BALANCE
MEASURE G MISC. FEES (725/729)			
AALRR 9829 Legal Service	\$5,000	\$5,000.00	\$0.00
Colbi Tech/BlueBeam 0000/9829 Bond Software	\$248,959	\$247,000.00	\$1,958.75
CVUSD 0000/7000 Measure G Payroll	\$3,192,477	\$2,762,778.76	\$429,698.24
Daily Journal 0000 Advertising	\$2,300	\$2,236.53	\$63.47
Koppel & Gruber 9829 Bond Disclosure	\$8,673	\$8,631.98	\$40.74
Office Trailer 9882	\$63,037	\$63,037.28	\$0.00
Registrar of Voters 9829 Cost of Election	\$129,253	\$129,253.00	\$0.00
SB County 0000 Cost of Bond Issuance	\$832,546	\$832,540.01	\$5.62
VTD 9829 Performance bond audit	\$70,000	\$40,000.00	\$30,000.00
Reprographics 9829 Cost of site Plans	\$21,575	\$14,262.53	\$7,312.47
Equipment Equipment for district support	\$5,000	\$2,714.89	\$2,285.11
Subtotal:	\$4,578,819	\$4,107,454.98	\$471,364.40
Balance:	\$474,469,816		

NEW CONSTRUCTION	LINKED TO OTHER WORKSHEETS			
		\$200,800,000	\$132,536,383.73	\$68,263,616.27
Chino HS Reconstruct 410-9829		\$180,800,000	\$132,536,383.73	\$48,263,616.27
Preserve II school 170-9891		\$20,000,000	\$0.00	\$20,000,000.00
Subtotal:		\$200,800,000	\$132,536,383.73	\$68,263,616.27
Balance:		\$273,669,816		

MODERNIZATION	LINKED TO OTHER WORKSHEETS	with Fund 25 2015-16		
District Match		\$201,766,637	\$145,955,660.72	\$55,810,976.61
1 Cattle 9821		\$17,392,391	\$17,392,390.87	\$0.00
2 Litel 9825		\$13,553,616	\$13,553,616.14	\$0.00
3 Oak Ridge 9826		\$12,036,536	\$12,036,536.13	\$0.00
4 Ayala 9818		\$40,096,422	\$26,369,179.60	\$13,727,242.04
5 Country Springs 9822		\$15,632,431	\$15,632,430.71	\$0.00
6 Rolling Ridge 9827		\$15,125,151	\$15,125,150.64	\$0.00
7 Canyon Hills 9820		\$21,403,621	\$20,220,659.97	\$1,182,960.62
8 Townsend 9828		\$22,447,943	\$21,095,736.40	\$1,352,206.72
9 Butterfield Ranch 9819		\$14,282,699	\$2,086,651.98	\$12,196,046.77
10 Eagle Canyon 9823		\$15,553,575	\$653,781.41	\$14,899,793.81
11 Hidden Trails 9824		\$14,242,254	\$1,789,526.87	\$12,452,726.65
Subtotal:		\$201,766,637	\$145,955,660.72	\$55,810,976.61
Balance:		\$71,903,178		

SAFETY/SECURITY	LINKED TO OTHER WORKSHEETS			
Total Cost		\$27,747,226	\$25,240,868.60	\$2,506,356.95
Safety & Security		\$27,747,226	\$25,240,868.60	\$2,506,356.95
Subtotal:		\$27,747,226	\$25,240,868.60	\$2,506,356.95
Balance:		\$44,155,953		

MEASURE G
November 2016
\$750,000,000.00

FUND 21

REVENUE RECAP:	
Fund 25 Expenditures 2015-16	\$484,174.95
Fund Release #1 - May 2017	\$208,000,000.00
Fund Release #2 - April 2020	\$258,000,000.00
TOTAL FUND RELEASES	\$466,000,000.00
Total Funds	\$466,484,174.95
INTEREST EARNED	\$12,308,140.13
MISC. INCOME	\$256,320.00
TOTAL REVENUES	\$479,048,635.08

	TOTAL PROJECT COST	TOTAL PAID-TO-DATE	BALANCE
MEASURE G MISC. FEES (725/729)			

ADDITION/RENOVATION			
Elementary Schools (21)	\$2,153,948	\$2,153,948.28	\$0.00
Borba 220	\$0	\$0.00	\$0.00
Butterfield 275	\$0	\$0.00	\$0.00
Cattle 245	\$0	\$0.00	\$0.00
Chaparral 180	\$0	\$0.00	\$0.00
Cortez 290	\$0	\$0.00	\$0.00
Country Springs 285	\$0	\$0.00	\$0.00
Dickey 215	\$0	\$0.00	\$0.00
Dickson 280	\$0	\$0.00	\$0.00
Eagle Canyon 225	\$0	\$0.00	\$0.00
Former El Rancho 200	\$2,153,948	\$2,153,948.28	\$0.00
Glenmeade 270	\$0	\$0.00	\$0.00
Hidden Trails 295	\$0	\$0.00	\$0.00
Liberty 190	\$0	\$0.00	\$0.00
Litel 235	\$0	\$0.00	\$0.00
Marshall 250	\$0	\$0.00	\$0.00
Newman 230	\$0	\$0.00	\$0.00
Oak Ridge 255	\$0	\$0.00	\$0.00
Rhodes 185	\$0	\$0.00	\$0.00
Rolling Ridge 265	\$0	\$0.00	\$0.00
Walnut 260	\$0	\$0.00	\$0.00
Wickman 195	\$0	\$0.00	\$0.00
Junior High Schools (7)	\$19,291,598	\$19,253,481.80	\$38,115.92
Briggs K-8 205	\$13,307,299	\$13,269,183.46	\$38,115.92
Cal Aero K-8 170	\$0	\$0.00	\$0.00
Magnolia JH 310	\$3,201,424	\$3,201,424.08	\$0.00
Ramona JH 300	\$2,782,874	\$2,782,874.26	\$0.00
Canyon Hills JH 340	\$0	\$0.00	\$0.00
Townsend JH 330	\$0	\$0.00	\$0.00
Woodcrest JH 350	\$0	\$0.00	\$0.00
High Schools (5)	\$20,206,826	\$20,206,826.40	\$0.00
Ayala HS 425 Science wing	\$20,206,826	\$20,206,826.40	\$0.00
Buena Vista HS 530	\$0	\$0.00	\$0.00
Chino HS 410	\$0	\$0.00	\$0.00
Chino Hills HS 430	\$0	\$0.00	\$0.00
Don Lugo HS 420	\$0	\$0.00	\$0.00
Alternative Programs (3)	\$0	\$0.00	\$0.00
Alt. Ed. 762	\$0	\$0.00	\$0.00
Boys Republic 450	\$0	\$0.00	\$0.00
CVLA 520	\$0	\$0.00	\$0.00
Subtotal:	\$41,652,372	\$41,614,256.48	\$38,115.92
Balance:	\$2,503,580		

with Fund 25 2015-16

GRAND TOTAL	\$476,545,054.66	\$349,454,624.51	\$127,090,430.15
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CASH BALANCE	\$2,503,580.42	\$129,594,010.57	\$351,958,204.93
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AGENDA

May 4, 2022, 5:00 p.m.

- Call to Order at __:__ p.m.
- Pledge of Allegiance
- Roll Call

CVUSD STAFF		POSITION
	Gregory Stachura	Assistant Superintendent, Facilities, Planning & Operations
	Beverly Beemer	Director, Planning
	Anna Hamilton	Director, Purchasing
	Martin Silveira	Director, Maintenance & Operations
	Sam Sousa	Construction Coordinator
	Cesar Portugal	Construction Coordinator
COMMITTEE MEMBERS		REPRESENTING
	Lou Alfonso	Senior Citizen Organization
	Kevin Cisneroz	Parent/Guardian of an Enrolled CVUSD Student
	Carol Cole	At-Large Member
	May Evangelista	Business Organization
	Michael Leeming	Parent/Guardian of an Enrolled CVUSD Student
	Adrienne Price	At-Large Member
	Bonnie Tran	Active PTA Parent of CVUSD Student
	Art Bennett	Taxpayer's Organization / City of Chino Hills
	Karen Comstock	City of Chino
	Debra Dorst-Porada	City of Ontario

- Public Comment
- Approval of November 3, 2021 Meeting Minutes
- Approval of February 2, 2022 Meeting Minutes
- Measure G Construction Update
- Measure G Summary of Revenues and Expenditures
- Member Communications
- Next Meeting Date – Wednesday, September 7, 2022, 5:00 pm
- Adjournment at __:__ pm



MEASURE G
CITIZENS' BOND OVERSIGHT COMMITTEE
 Meeting Minutes
 November 3, 2021, 5:00 p.m.

1. Call to Order

Kevin Cisneroz called the meeting to order at 5:00 p.m.

2. Pledge of Allegiance

3. Roll Call

CVUSD STAFF		POSITION
X	Gregory Stachura	Assistant Superintendent, Facilities, Planning & Operations
X	Cesar Portugal	Construction Coordinator
X	Sam Sousa	Construction Coordinator
X	Martin Silveira	Director, Maintenance, Operations & Construction
X	Beverly Beemer	Director, Planning
X	Anna Hamilton	Director, Purchasing
COMMITTEE MEMBERS		REPRESENTING
X	Lou Alfonso	Senior Citizen Organization
X	Art Bennett	City of Chino Hills Representative
X	Kevin Cisneroz	Parent/Guardian of an Enrolled CVUSD Student
	Carol Cole	At-Large Member
X	May Evangelista	Business Organization Representative
	VACANT	Taxpayers' Organization
X	Michael Leeming	Parent/Guardian of an Enrolled CVUSD Student
X	Adrienne Price	At-Large Member
X	Karen Comstock	City of Chino Representative
	Bonnie Tran	Active PTA Parent of CVUSD Student
	Debra Dorst-Porada	City of Ontario Representative

4. Public Comment

None

5. Approval of September 1, 2021, Meeting Minutes

Motion to approve by Art Bennett, seconded by May Evangelista
 Approved 7-0

7. Measure G Construction Update*

*Provided under separate cover, reported by Cesar Portugal, Sam Sousa, and Greg Stachura.

Questions & Comments

Art Bennett asked when the new Chino HS campus will be ready for students. Greg confirmed that the campus will be ready for occupancy next school year, August 2022. Buildings will start being turned over to the district starting January 2022. Art also asked about a tour of Chino High, but Greg stated that it would not be allowed by our construction manager as it is an active, and dangerous construction site. Although, it might be possible to schedule a tour of the completed buildings once they have been turned over to the District.

Lou Alfonso requested that pictures of security camera points of view be included in the construction reports. Greg confirmed that pictures have been included in previous meeting reports.

Art Bennett asked if we've had any issues finding asbestos and mold during any of the renovations? Greg replied that the construction team does do preliminary inspections for asbestos and if any is found it is properly abated. Greg also said that district wide, upwards or 95% of asbestos containing materials in our schools has been addressed through previous renovations and modernization but every now and then we will find old floor tiles and or glue but those get abated upon discovery.

Art Bennett also asked about the new District office and of the potential of another bond measure. Greg replied the new office building is being built at no cost to the District and that the developer will enter into a long term, no cost ground lease for the warehouse building to offset the cost.

8. Measure G Summary of Revenues and Expenditures*

*Provided under separate cover, reported by Beverly Beemer.

Questions & Comments

Art Bennett asked about the next round of projects scheduled and will those projects be funded from the current or future issuances? Beverly said that the current issuance has been budgeted for current projects and that we're currently working on those and have had several meetings with the superintendent and cabinet to prioritize projects and future projects will come out of the next two issuances.

Art also asked about the increases in construction cost, and will there still be enough money to get everything done on the "project wish list"? Greg stated that unfortunately there wasn't enough money from the get-go. The 2016 Facilities Master Plan is valued at over \$1 billion dollars, so projects are prioritized and multi-funded when and where possible to stretch the bond dollars as far as possible. The District is working with their bond consultants to refi the existing bonds issued which in turn will reflect a savings to taxpayers. Doing so will help reduce the taxes that property owners pay in property taxes. Additionally, the District is eligible for matching funds from the state through the state modernization program. Beverly said that the seven schools that have been modernized are eligible and we have submitted the applications for reimbursement, but it's not dollar for dollar but more of a 60/40 split. But it doesn't mean that it's a guarantee that we will get it. The State will go through each project line item by line item to see what qualifies for the matching funds. Any reimbursed monies received will go back into the bond program for future projects.

9. Member Communications

Art Bennett reiterated that he would like to see a site tour scheduled ASAP.

Kevin Cisneroz asked about the timeline for the Preserve 2 school. The District is in the due diligence phase. Lewis got the property appraised at \$39 million which is \$20 million over what was originally budgeted. The District will also obtain their own appraisal, but the design plans are moving forward. Once the District has DSA approved plans, they will be ready to go out to bid by Summer 2022. If things go as planned, Preserve school 2 school would open August 2024.

There was a healthy discussion about security cameras and concerns raised by Lou Alphonso on the use of them and if they would be monitored. District staff confirmed that the cameras are only located on the outside perimeter of the school of the school. There are no plans to put cameras inside the school or classrooms due to privacy laws. The District monitors the cameras, but no one is watching the cameras all day. If something happens, the video is pulled for review.

Kevin reminded the committee that there are great opportunities to give back to the community throughout the holidays. The Chino neighborhood house has a Care Closet, turkey give away and food drive etc., and if you know if you anyone who would like to help or any families who need help reach out to Kevin.

10. 2022 Meeting Calendar

- February 2, 2022
- May 4, 2022
- September 7, 2022
- November 2, 2022

11. Adjournment

The meeting was adjourned at 5:54 p.m.



MEASURE G
CITIZENS' BOND OVERSIGHT COMMITTEE
 Meeting Minutes
 February 2, 2022 5:00 p.m.

- **Call to Order** - Kevin Cisneroz called the meeting to order at 5:05 p.m.
- **Pledge of Allegiance**
- **Roll Call**

	CVUSD STAFF	POSITION
X	Gregory Stachura	Assistant Superintendent, Facilities, Planning & Operations
X	Beverly Beemer	Director, Planning
X	Anna Hamilton	Director, Purchasing
X	Martin Silveira	Director, Maintenance & Operations
X	Cesar Portugal	Construction Coordinator
X	Sam Sousa	Construction Coordinator
	COMMITTEE MEMBERS	REPRESENTING
	Lou Alfonso	Senior Citizen Organization
X	Kevin Cisneroz	Parent/Guardian of an Enrolled CVUSD Student
	Carol Cole	At-Large Member
	May Evangelista	Business Organization
	VACANT	Taxpayers' Organization
	Michael Leeming	Parent/Guardian of an Enrolled CVUSD Student
X	Adrienne Price	At-Large Member
X	Bonnie Tran	Active PTA Parent of CVUSD Student
X	Art Bennett	City of Chino Hills
	Karen Comstock	City of Chino
	Debra Dorst-Porada	City of Ontario

- **Public Comment – None**
- **Measure G Financial/Performance Audit Report** – Scott Bradach, from the auditing firm of EideBailly, presented the 2021 Measure G Financial/Performance Audit Report as an information item to the committee.
- **Approval of November 3, 2021 Meeting Minutes** – because this meeting did not have a quorum, the approval of the November 3, 2021 meeting minutes was tabled to the next meeting on May 4, 2022.
- **Measure G Construction Update** – Provided under separate cover, reported by Cesar Portugal, Sam Sousa, and Greg Stachura
- **Measure G Construction Update** – Provided under separate cover, reported by Beverly Beemer

- Next Meeting - Wednesday, May 4, 2022, 5:00 p.m.
- Adjournment - The meeting was adjourned at 5:44 p.m.



Citizen's Oversight Committee Meeting

Construction Update Overview, May 4, 2022

- **Reconstruction of Chino HS**

Phase 1 construction is on track toward its Fall of 2022 opening. The front parking lot on Jefferson has been shaped, poured, and landscaped. Security fencing is beginning to go up around the front perimeter of the site, and on the inside, furniture has been delivered to buildings A, B, and C. Phase 2 construction is also on track towards its Fall of 2022 opening, with the school gym having received the hardwood floors and bleachers this Spring. The site's interior quad is coming together as planters and sidewalks are formed, poured, and ready for plants, trees, and students.

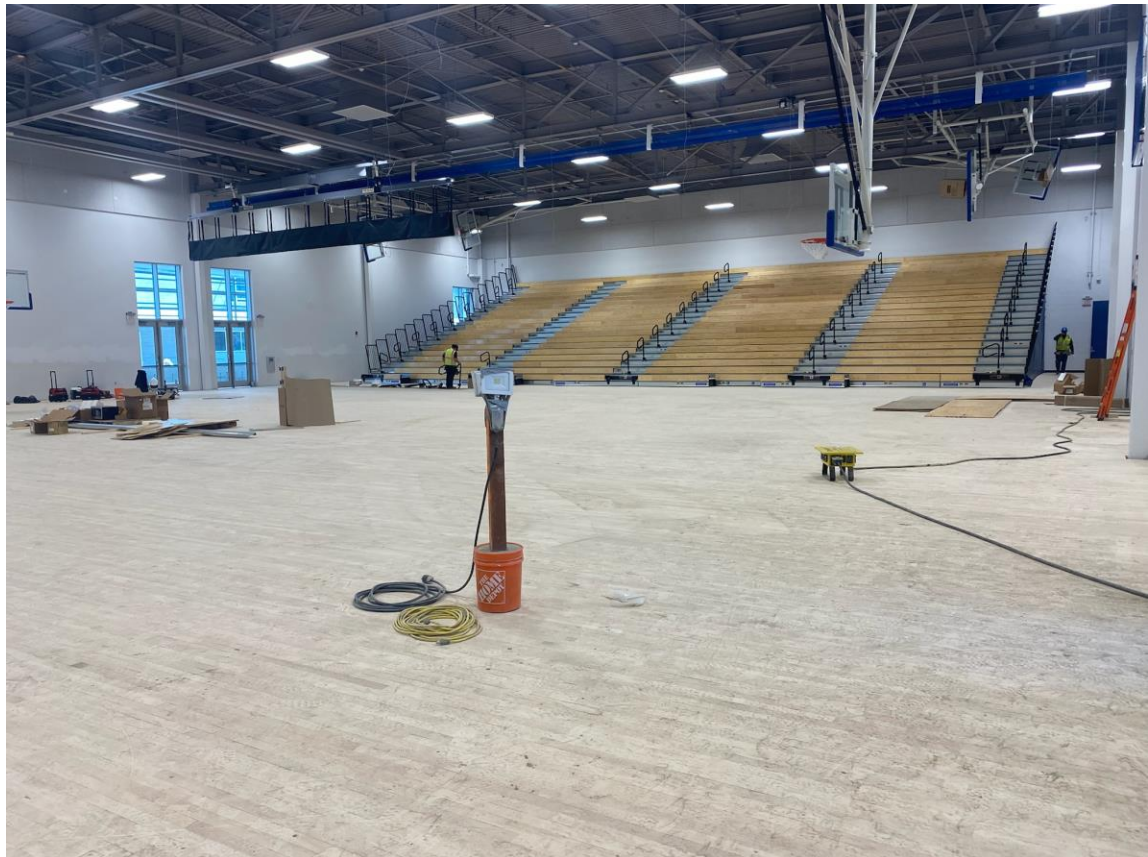
Site Overview



Chino HS Interior Quad



Chino HS Gymnasium



- **Modernization of Butterfield Ranch and Hidden Trails Elementary Schools**

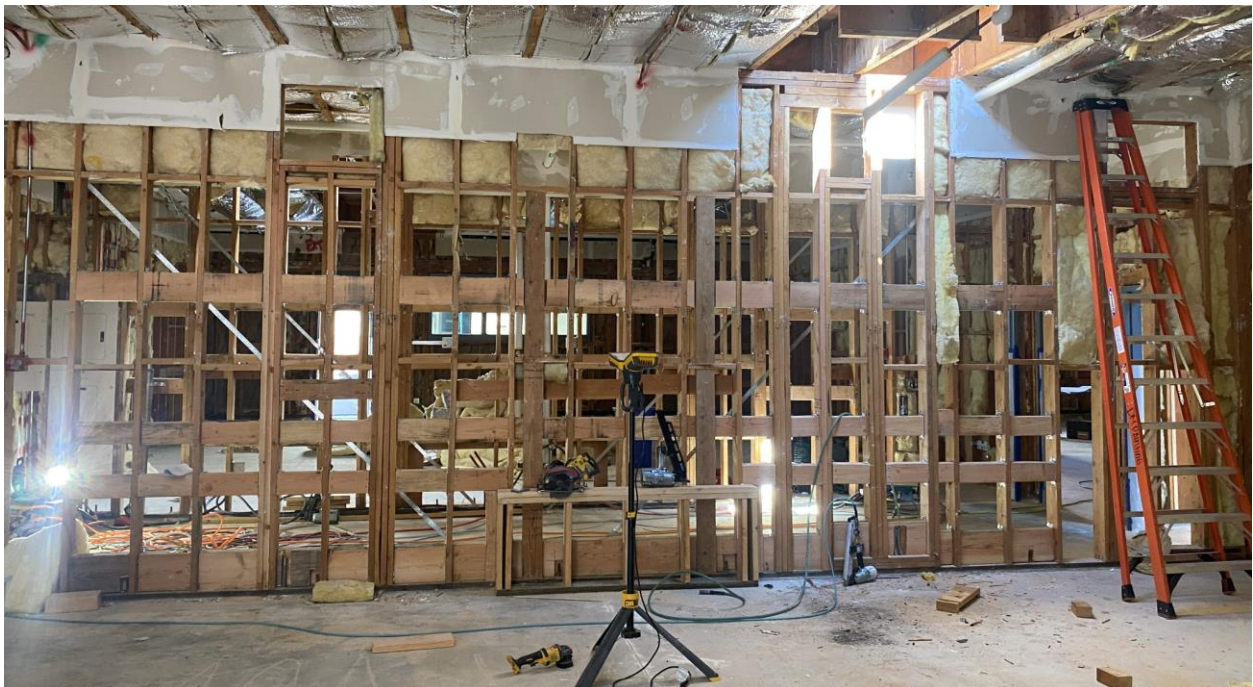
Construction at both schools began as planned October 2021. Since then, Phase I has been completed and turned over to the school for full utilization. The proposed second phase was moved up by 2-weeks based on early turnover. Phase I was comprised of building C and D, with a total of 11 classrooms and associated restrooms. With Phase 2 in full swing, MEP rough-in is complete and we are wrapping up inspections to hang drywall. Phase 2 is comprised of 12 classrooms and associated restrooms. The construction team predicts to finish this phase early, much like Phase I. Phase 3 is scheduled to start May 2 and we plan on running a total of 6 phases simultaneously between both sites during the summer months, although the phases will end at different times to meet the student return date of August 8, 2022.

Phase I classrooms Complete





Phase 2 Classrooms MEP complete





- **Ayala HS Modernization**

Phase 3 of Modernization was completed this past April. This included upgrades to the site library, MPR, student and staff restrooms, and both performing arts and special education classrooms. In addition, the culinary arts lab received extensive upgrades including appliances, dry storage, and a walk-in freezer. As with previous phases, Facilities is upgrading plumbing, data, lighting and electrical while providing new furniture and cabinetry, interactive technology, and ADA upgrades. Planning is underway for Phase 4 of Modernization which will include upgrades to the administration building, the gymnasium offices and locker room facilities, and the pool building.

Ayala HS Culinary Arts Lab



- **Districtwide Safety and Security Upgrades**

All school sites within the district have been receiving safety and security upgrades for the past two years. The work at these sites includes keyless access controls, single point of entry modifications, additional fencing and gate modifications, security cameras and security alarm upgrades.

The schools have been broken down into project groups and have been bid accordingly. The Group 1, 2, 3, 4 and 6 schools are 100% complete. The remaining Group 5 school (Chino HS) is in progress as part of new construction. The Group 8 sites are currently 50% complete and have been delayed due to a shortage of locks from the manufacturer.

Group 1	Status
Ayala HS	100% complete
Buena Vista HS	100% complete
Chino Hills HS	100% complete
Don Lugo HS	100% complete

Group 2	Status
Cattle ES	100% complete
Litel ES	100% complete
Oak Ridge ES	100% complete
Country Springs ES	100% complete
Rolling Ridge ES	100% complete

Group 3	Status
Magnolia JHS	100% complete
Ramona JHS	100% complete
Woodcrest JHS	100% complete

Group 4	Status
Briggs K-8	100% complete
Cal Aero K-8	100% complete
Borba ES	100% complete
Chaparral ES	100% complete
Cortez ES	100% complete
Dickey ES	100% complete
Liberty ES	100% complete

Group 5	Status
Chino HS (new campus)	In progress, 80% complete
Canyon Hills JHS	100% Complete
Townsend JHS	100% Complete

Group 6	Status
Dickson ES	100% complete
Glenmeade ES	100% complete
Marshall ES	100% complete
Newman ES	100% complete
Rhodes ES	100% complete

Group 7	Status
Butterfield Ranch ES	100% Complete
Eagle Canyon ES	100% Complete
Hidden Trails ES	100% Complete
Walnut ES	100% Complete
Wickman ES	100% Complete

Group 8	Status
Adult School	50% Complete
Alternative Education Center	50% Complete
District Offices	50% Complete

MEASURE G
November 2016
\$750,000,000.00

FUND 21

REVENUE RECAP:

Fund 25 Expenditures 2015-16	\$484,174.95
Fund Release #1 - May 2017	\$208,000,000.00
Fund Release #2 - April 2020	\$258,000,000.00
TOTAL FUND RELEASES	\$466,000,000.00
Total Funds	\$466,484,174.95
INTEREST EARNED	\$12,585,309.13
MISC. INCOME	\$256,320.00
TOTAL REVENUES	\$479,325,804.08

	TOTAL PROJECT COST	TOTAL PAID-TO-DATE	BALANCE
MEASURE G MISC. FEES (725/729)			
AALRR 9829 Legal Service	\$5,000	\$5,000.00	\$0.00
Colbi Tech/BlueBeam 0000/9829 Bond Software	\$269,334	\$267,375.00	\$1,958.75
CVUSD 0000/7000 Measure G Payroll	\$3,192,477	\$2,958,445.81	\$234,031.19
Daily Journal 0000 Advertising	\$2,300	\$2,236.53	\$63.47
Koppel & Gruber 9829 Bond Disclosure	\$9,694	\$9,653.29	\$40.74
Office Trailer 9882	\$63,037	\$63,037.28	\$0.00
Registrar of Voters 9829 Cost of Election	\$129,253	\$129,253.00	\$0.00
SB County 0000 Cost of Bond Issuance	\$832,546	\$832,540.01	\$5.62
VTD 9829 Performance bond audit	\$80,000	\$57,935.22	\$22,064.78
Reprographics 9829 Cost of site Plans	\$21,575	\$14,262.53	\$7,312.47
Equipment Equipment for district support	\$5,000	\$2,714.89	\$2,285.11
Subtotal:	\$4,610,216	\$4,342,453.56	\$267,762.13
Balance:	\$474,715,588		

NEW CONSTRUCTION	LINKED TO OTHER WORKSHEETS			
		\$200,800,000	\$149,982,235.96	\$50,817,764.04
Chino HS Reconstruct 410-9829		\$180,800,000	\$149,957,795.20	\$30,842,204.80
Preserve II school 170-9891		\$20,000,000	\$24,440.76	\$19,975,559.24
Subtotal:		\$200,800,000	\$149,982,235.96	\$50,817,764.04
Balance:		\$273,915,588		

MODERNIZATION	LINKED TO OTHER WORKSHEETS			
			with Fund 25 2015-16	
District Match		\$202,673,943	\$154,162,146.39	\$48,511,796.56
1 Cattle 9821		\$17,392,391	\$17,392,390.87	\$0.00
2 Litel 9825		\$13,553,616	\$13,553,616.14	\$0.00
3 Oak Ridge 9826		\$12,036,536	\$12,036,536.13	\$0.00
4 Ayala 9818		\$40,721,139	\$28,444,400.02	\$12,276,738.92
5 Country Springs 9822		\$15,632,431	\$15,632,430.71	\$0.00
6 Rolling Ridge 9827		\$15,125,151	\$15,125,150.64	\$0.00
7 Canyon Hills 9820		\$21,443,986	\$20,443,200.28	\$1,000,785.92
8 Townsend 9828		\$22,494,476	\$21,470,632.29	\$1,023,843.57
9 Butterfield Ranch 9819		\$14,336,298	\$4,629,803.00	\$9,706,494.64
10 Eagle Canyon 9823		\$15,695,666	\$758,883.91	\$14,936,782.39
11 Hidden Trails 9824		\$14,242,254	\$4,675,102.40	\$9,567,151.12
Subtotal:		\$202,673,943	\$154,162,146.39	\$48,511,796.56
Balance:		\$71,241,645		

SAFETY/SECURITY	LINKED TO OTHER WORKSHEETS			
Total Cost		\$27,789,210	\$26,306,149.38	\$1,483,060.65
Safety & Security		\$27,789,210	\$26,306,149.38	\$1,483,060.65
Subtotal:		\$27,789,210	\$26,306,149.38	\$1,483,060.65
Balance:		\$43,452,435		

MEASURE G
November 2016
\$750,000,000.00

FUND 21

REVENUE RECAP:

Fund 25 Expenditures 2015-16	\$484,174.95
Fund Release #1 - May 2017	\$208,000,000.00
Fund Release #2 - April 2020	\$258,000,000.00
TOTAL FUND RELEASES	\$466,000,000.00
Total Funds	\$466,484,174.95
INTEREST EARNED	\$12,585,309.13
MISC. INCOME	\$256,320.00
TOTAL REVENUES	\$479,325,804.08

	TOTAL PROJECT COST	TOTAL PAID-TO-DATE	BALANCE
MEASURE G MISC. FEES (725/729)			

ADDITION/RENOVATION			
Elementary Schools (21)	\$2,153,948	\$2,153,948.28	\$0.00
Borba 220	\$0	\$0.00	\$0.00
Butterfield 275	\$0	\$0.00	\$0.00
Cattle 245	\$0	\$0.00	\$0.00
Chaparral 180	\$0	\$0.00	\$0.00
Cortez 290	\$0	\$0.00	\$0.00
Country Springs 285	\$0	\$0.00	\$0.00
Dickey 215	\$0	\$0.00	\$0.00
Dickson 280	\$0	\$0.00	\$0.00
Eagle Canyon 225	\$0	\$0.00	\$0.00
Former El Rancho 200	\$2,153,948	\$2,153,948.28	\$0.00
Glenmeade 270	\$0	\$0.00	\$0.00
Hidden Trails 295	\$0	\$0.00	\$0.00
Liberty 190	\$0	\$0.00	\$0.00
Litel 235	\$0	\$0.00	\$0.00
Marshall 250	\$0	\$0.00	\$0.00
Newman 230	\$0	\$0.00	\$0.00
Oak Ridge 255	\$0	\$0.00	\$0.00
Rhodes 185	\$0	\$0.00	\$0.00
Rolling Ridge 265	\$0	\$0.00	\$0.00
Walnut 260	\$0	\$0.00	\$0.00
Wickman 195	\$0	\$0.00	\$0.00
Junior High Schools (7)	\$19,264,142	\$19,253,481.80	\$10,660.18
Briggs K-8 205	\$13,279,844	\$13,269,183.46	\$10,660.18
Cal Aero K-8 170	\$0	\$0.00	\$0.00
Magnolia JH 310	\$3,201,424	\$3,201,424.08	\$0.00
Ramona JH 300	\$2,782,874	\$2,782,874.26	\$0.00
Canyon Hills JH 340	\$0	\$0.00	\$0.00
Townsend JH 330	\$0	\$0.00	\$0.00
Woodcrest JH 350	\$0	\$0.00	\$0.00
High Schools (5)	\$20,206,826	\$20,206,826.40	\$0.00
Ayala HS 425 Science wing	\$20,206,826	\$20,206,826.40	\$0.00
Buena Vista HS 530	\$0	\$0.00	\$0.00
Chino HS 410	\$0	\$0.00	\$0.00
Chino Hills HS 430	\$0	\$0.00	\$0.00
Don Lugo HS 420	\$0	\$0.00	\$0.00
Alternative Programs (3)	\$0	\$0.00	\$0.00
Alt. Ed. 762	\$0	\$0.00	\$0.00
Boys Republic 450	\$0	\$0.00	\$0.00
CVLA 520	\$0	\$0.00	\$0.00
Subtotal:	\$41,624,917	\$41,614,256.48	\$10,660.18
Balance:	\$1,827,519		

with Fund 25 2015-16

GRAND TOTAL	\$477,498,285.33	\$376,407,241.77	\$101,091,043.56
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CASH BALANCE	\$1,827,518.75	\$102,918,562.31	\$378,234,760.52
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