BURBANK UNIFIED SCHOOL DISTRICT



School Facilities Oversight Committee

Committed to providing clean, safe and accessible campuses
for our students, staff and community.

NOTICE OF MEETING

Date: February 5, 2025

Time: 7:30 a.m.

Location: Virtual (Online) Meeting
Burbank, California

The entire agenda packet is available for review online at www.burbankusd.org; at the District Service Center Building, Facilities Services, 510 South Shelton Street, Burbank, 91506; and with limited in-person hours at the Reference Desk in all Burbank City Libraries at: 110 N. Glenoaks, Burbank, 91502; 300 N. Buena Vista, Burbank, 91505; and 3323 W. Victory Blvd., Burbank, 91505.

Any individual with a disability who requires reasonable accommodation to participate in a School Facilities Oversight Committee meeting may request assistance by contacting the Director of Facilities' Office at 818.729.5502.

BURBANK UNIFIED SCHOOL DISTRICT

SCHOOL FACILITIES OVERSIGHT COMMITTEE

February 5, 2025

A G E N D A

1. CALL TO ORDER

NOTICE IS HEREBY GIVEN that the 7:30 a.m. Virtual (online) Meeting is held pursuant to Executive Order N-29-20 issued by California Governor Gavin Newsom, which suspends certain requirements of the Ralph M. Brown Act. Balancing the health risks associated with the Coronavirus (COVID-19), while appreciating the public's right to conduct the people's business in a transparent and open manner, most and possibly all of the Committee Members will be participating by teleconference. The District is providing alternatives to in-person attendance for viewing and participating. Any individual or group representative may address the Committee on any agenda item or subject within its jurisdiction. In order to facilitate public participation at meetings, the School Facilities Oversight Committee will accept public communications via email at crystalcozakos@burbankusd.org and/or by voicemail at (818) 729-5502, no later than 5:00 p.m., February 4, 2025. Individuals that provide their public communications will then be invited to speak during Request to Address the Committee followed by staff and Committee responses. Any communication received after this time, will be distributed to staff and/or Committee members on February 6, 2025. The meeting will be streamed by visiting: https://burbankusd-org.zoom.us/j/89704350166?pwd=uSfUJzk2K2sXWH5vWYZmefuGx6s0SX.1

The approved minutes of the meeting will be posted online at www.burbankusd.org.

2. APPROVAL OF MINUTES OF November 13, 2024 — EXHIBIT A

3. REQUEST TO ADDRESS THE COMMITTEE

4. SFOC UPDATE POWERPOINT PRESENTATION — EXHIBIT B
   - FACILITIES UPDATE
     a. LOCKS/HARDWARE PROJECTS
     b. ELEMENTARY PLAYGROUNDS
   - TECHNOLOGY UPDATE

5. REVIEW OF BUDGET STATUS — EXHIBIT C
   - CALIFORNIA FINANCIAL SERVICES MEASURE S PROGRAM FINANCIAL REPORT — EXHIBIT D

6. MEASURE S FINANCIAL AND PERFORMANCE AUDITS — EXHIBIT E

7. COMMITTEE COMMENTS

8. ALTERNATE/EX-OFFICIO COMMENTS

9. NEXT MEETING
   - ITEMS TO BE DISCUSSED: TO BE DETERMINED AT MEETING

10. ADJOURNMENT

EXHIBIT A

BURBANK UNIFIED SCHOOL DISTRICT

SCHOOL FACILITIES OVERSIGHT COMMITTEE

Minutes of the Virtual Meeting Held on
November 13, 2024

Moved to Item 5

1. CALL TO ORDER

   The virtual meeting of the School Facilities Oversight Committee was called to order by Justin Worsham at 7:30 a.m. Committee Members present: Shaun Hasas, Brandon Mullins, Geovanna Waters, Justin Worsham, and Greg Wylie.

   Carolyn Bisson, Dakota Hughes, and Michelle Wolloff were absent.

   Alternate Members present: Chantal M. Sampogna

   Also present: Board Member Charlene Tabet, Director of Facilities Dennis Maxwell, Sr. Administrative Assistant to Director of Facilities Crystal Cozakos, Facilities Construction and Operations Technician Alexi Buliavac

2. APPROVAL OF MINUTES OF June 5, 2024 – It was moved by Brandon Mullins and seconded by Geovanna Waters that the minutes of June 5, 2024 be approved as written. Motion carried 5-0 with three abstentions.

3. REQUEST TO ADDRESS THE COMMITTEE – There were no requests to address the Committee.

4. STATUS OF RESPONSE TO PREVIOUS QUESTIONS – There were no previous questions.

Moved to Item 7

5. SFOC UPDATE POWERPOINT PRESENTATION – The following items have been approved by the Board of Education: approval of award of contract for Genesis Floor Covering Inc., for the removal and replacement of flooring on the first floor of the modular building at Miller Elementary School; approval of award of contract for Forma Engineering and Construction for Bid 2324-023 for the new restrooms, ADA alterations, and related site work for the Teddy Bear Park Project; approval of award of contract for California Paving & Grading for patching the existing playground asphalt at Edison Elementary School; approval of award of contract for AMS.NET for the additional video surveillance cameras with 10% contingency at Burbank High School; notice of completion for Genesis Floor Covering Inc., for the removal and replacement of flooring on the first floor of the modular building at Miller Elementary School; notice of completion for Forma Engineering and Construction for Bid 2324-023 for the new restrooms, ADA alterations, and related site work for the Teddy Bear Park Project; notice of completion for Hart Design Build Inc., for Bid 2324-017, the installation of the new PC ball wall for the Disney Project; notice of completion for California Paving & Grading for patching the existing playground asphalt at Edison Elementary School.

   Mr. Maxwell detailed the Facilities Project Update and noted the following: busy summer; ball wall finally completed over the summer; Teddy Bear Park at Roosevelt has also finished; complete redo of playground, asphalt removed, new hydration installed on field, new markings, new ADA ramp from lower to upper playground, new TK restroom in classroom, upgraded 2 single use restrooms to be ADA compliant, extra money to redo asphalt on upper that repaired trip hazards, had to remove a tree with a Crepe Myrtle tree planted in its place; doors and hardware project at Huerta, Jefferson, and Miller; hardware was older and failing; new locks have indicators and are ADA compliant; large undertaking with supply chain issues in the middle but finally got it wrapped up; Miller 2-story modular building has had a lot of moisture issues in the last 20 years; water intruding tiles when it rained causing them to pop off, moisture on ground; ongoing trouble; tested for moisture and found vapor barrier was not adequate; VCT tiles were removed along with membrane, down to bare concrete; opened up all pores, poured 2-part epoxy with an overlayment and placed new VCT tiles.

Shaun Hasas arrived at 7:35 AM
Geovanna Waters arrived at 7:35 AM

Playground at Edison was unsafe with wide and deep gaps up to 4.5-5 inches in some areas; could not remove full playground asphalt in time over the summer, patched up playground in the meantime. In the queue now: playgrounds with sinkholes at Stevenson and McKinley, turfed removed, pour in place rubberized material to enhance areas to make safer for students; repair at Edison playground.

Board Member Charlene Tabet arrived at 7:37 AM

Mr. Maxwell confirmed the Miller flooring was paid out of Measure S Bond funds.

On behalf of Mr. Vonk, Ms. Cozakos detailed the Technology Project Update and noted the following: The Cisco Wireless Controller Project (#1) is almost complete but ran into a major issue; Cisco's current software version has a bug that prevents computers from connecting to the network with the current system; estimated time of completion for Cisco to patch this is by the end of the year. The Cisco DNA Center Management System Project (#2) is almost complete; part of this project is to create a template for new network gear; there are two new models: 9300, which is in hand, and 9200, which was ordered but is waiting on arrival with an estimated time of arrival between November 23-25; once it arrives, the vendor will work with staff to create a template for adding similar equipment to the network in the future. The Cisco ISE Network Access Control Project (# 3) is in progress, but ran into the same Cisco bug issue with project #1, currently looking at alternatives; on hold until projects 2 and 3 have been completed. E-Rate Technology UPS Replacements (#4) have been completed. The Datacenter Refresh Project (#5) is approximately 90% completed. The District-wide Surveillance System Migration Project (#6) has completed conversion and currently fine-tuning the new system; the last remaining item is training which is pending a staff list of trainees.

Brandon Mullins arrived at 7:41 AM

6. REVIEW OF BUDGET STATUS – Mr. Worsham briefly shared and asked if there were any questions to defer to Mr. Cantwell in his absence regarding the monthly reports of Fund 14 (Deferred Maintenance), Fund 21 (Bond), Fund 25 (Growth) and Fund 40 (Special Reserve). Minimal changes. Ms. Tabet noted that growth funds are allocated to specific regions where the money is collected (i.e. third street projects funds will go to Jefferson and Burbank High).

   CALIFORNIA FINANCIAL SERVICES (CFS) MEASURE S PROGRAM FINANCIAL REPORT 11-13-2024 – Updated report will be generated for next meeting.

Moved to Item 1

7. COMMITTEE COMMENTS – Mr. Worsham briefed next meeting will review the audit report and inquired if the current committee would rollover with the new Measure ABC Bond; Ms. Cozakos clarified on behalf of Mr. Cantwell that Measure ABC is an extension to Measure S, therefore committee will rollover, however, majority of members of current committee are up for re-election and/or have termed out. Current last meeting in May will wrap up this fiscal year but will also reappoint or appoint members of the committee for the next terms. Next fiscal year will follow the conclusion of Measure S as well as the introduction to Measure ABC. Will need to confirm term limits in bylaws; 3 terms of 2 years each. Mr. Maxwell and Mr. Worsham thanked committee and District staff. Current meeting members need to contact District if interested in being reappointed or step down for next term. Ms. Cozakos will send out current term list to members.

8. ALTERNATE/EX-OFFICIO COMMENTS – No comments were made.

9. NEXT MEETING – The next meeting will be held virtually on Wednesday, January 8, 2025, 7:30 a.m.
   *Due to school closures from harsh inclimate weather, meeting was postponed to February 5, 2025.

10. ADJOURNMENT – Mr. Worsham adjourned the meeting at 7:54 a.m.

EXHIBIT B

School Facilities Oversight Committee Meeting
February 5, 2025

- Bond Facilities Projects (Notice of Completion, Change Orders, Award of Contract & Contract Amendments)

- Bond Technology Projects (Notice of Completion, Change Orders, Award of Contract & Contract Amendments)

EXHIBIT B

Approval of Award of Contract- Facilities

<u>Location – William McKinley and Robert Stevenson Elementary School</u>
Project – Furnish and Install Rubber Surfacing in Playground Areas
Contractor – Dave Bang & Associates Inc.
Contract Amount – Not to Exceed $161,706.26 (Bond Fund)

Notice of Completion- Facilities

Location – Dolores Huerta Middle, Thomas Jefferson Elementary, Joaquin Miller Elementary Schools
Project – Furnish and Install Security Upgraded Hardware
Contractor – Montgomery Hardware Company
Contract Amount – Not to Exceed $793,910.10 (Bond Fund)

Notice of Completion- Technology

Location – District-Wide
Project – E-Rate Technology UPS Replacements Project
Contractor – NTT America Solutions, Inc.
Contract Amount – Not to Exceed $104,481.25 (Bond Fund)

Facilities Projects Update

Doors/Hardware at Huerta, Jefferson, Miller – While anticipated to be completed prior to the start of the school year, this project took longer to complete as there was a manufacturing and shipping delay. This project officially completed November 6, 2024, with all hardware operational.

Playground Resurfacing at McKinley and Stevenson – The scope of this project is to furnish and install rubber surfacing at one playground area at McKinley and 2 playground areas at Stevenson to repair the sinkholes in the current turf. Three quotes were received and Dave Bang & Associates was the selected vendor to complete this work. The work is scheduled to be completed during the following: Stevenson from January 6-10, 2025, McKinley playground #1 from January 13-17, 2025, and McKinley playground #2 from January 21-24, 2025.

Technology Projects Update

BURBANK USD TECHNOLOGY PROJECT STATUS

February 5, 2025

PROJECT	STATUS	NOTES / COMMENTS	
1920-024 E-Rate Technology Network Electronics Project B: Cisco Wireless Controller (Virtual System) PO 22003957	COMPLETED - PENDING NOC APPROVAL	1. Planning, Purchasing, & Preparation	Completed
		2. Burn-in, Stagging, Configuration & Testing	Completed
		3. Cabling	Completed
		4. Cutover/Installation	Completed
		5. Testing & Adjustments	Completed
		6. Training	Completed
		7. Documentation & Labeling	Completed
Project Completion	95%	8. Board Approved NOC	Pending
1920-024 E-Rate Technology Network Electronics Project C: Cisco DNA Center Management System PO 22003957	COMPLETED - PENDING NOC APPROVAL	1. Planning, Purchasing, & Preparation	Completed
		2. Burn-in, Stagging, Configuration & Testing	Completed
		3. Cabling	Completed
		4. Cutover/Installation	Completed
		5. Testing & Adjustments	Completed
		6. Training	Completed
		7. Documentation & Labeling	Completed
Project Completion	95%	8. Board Approved NOC	Pending
1920-024 E-Rate Technology Network Electronics Project D: Cisco ISE Network Access Control PO 22003957	COMPLETED - PENDING NOC APPROVAL	1. Planning, Purchasing, & Preparation	Completed
		2. Burn-in, Stagging, Configuration & Testing	Completed
		3. Cabling	Completed
		4. Cutover/Installation	Completed
		5. Testing & Adjustments	Completed
		6. Training	Completed
		7. Documentation & Labeling	Completed
Project Completion	95%	8. Board Approved NOC	Pending

Technology Projects Update

BURBANK USD TECHNOLOGY PROJECT STATUS

February 5, 2025

PROJECT	STATUS	NOTES / COMMENTS	
2223-026 Datacenter Refresh PO 24000785	SUBSTANTIALLY COMPLETE (>80%)	1. Planning, Purchasing, & Preparation	Completed
		2. Burn-in, Stagging, Configuration & Testing	Completed
		3. Cabling	Completed
		4. Cutover/Installation	Completed
		5. Testing & Adjustments	In Progress
		6. Training	In Progress
		7. Documentation & Labeling	In Progress
Project Completion	88%	8. Board Approved NOC	Pending
2324-036 District-wide Video Surveillance System Migration PO 24004553	**COMPLETED - PENDING NOC APPROVAL**	1. Planning, Purchasing, & Preparation	Completed
		2. Burn-in, Stagging, Configuration & Testing	Completed
		3. Cabling	Completed
		4. Cutover/Installation	Completed
		5. Testing & Adjustments	Completed
		6. Training	Completed
		7. Documentation & Labeling	Completed
Project Completion	**95%**	8. Board Approved NOC	Pending

LEGEND:

SIGNIFICANTLY DELAYED / CRITICAL
DELAYED / SENSITIVE
IN PROGRESS / NO ISSUES
SUBSTANTIALLY COMPLETE (>80%)
COMPLETED - PENDING NOC APPROVAL

EXHIBIT C

Deferred Maintenance Fund 14.0

		2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Budget	*2024-25 Year To Date 12/16/2024*
Beginning Fund Balance		$ 397,536	*$ 655,789*	*$ 1,009,207*	*$ 788,952*	*$ 615,960*	*$ 483,712*	*$ 179,746*	*$ 179,746*
Income									
8660	Interest	*$ 14,286*	*$ 16,349*	*$ 2,989*	*$ 4,459*	*$ 15,504*	*$ 19,894*	*$ -*	*$ 3,061*
	Transfer from GF	*$ 613,900*	*$ 400,000*		*$ -*	*$ -*		*$ -*	*$ -*
8091 // 8991	Local Revenue								
	Interfund Transfer In	$ -							
Total Income		$ 628,186	$ 416,349	$ 2,989	$ 4,459	$ 15,504	$ 19,894	$ -	$ 3,061
Expenditures									
4	Supplies	*$ -*	*$ -*	*$ 1,553*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
5	Services	*$ 188,640*	*$ 23,352*	*$ 11,956*	*$ 8,192*		*$ -*	*$ -*	*$ -*
6	Capital Outlay	*$ 181,292*	*$ 39,579*	*$ 209,735*	*$ 169,259*	*$ 147,753*	*$ 323,860*	*$ 50,000*	*$ 16,550*
	Transfers To GF								
	Transfers To Special Reserve Fund								
Total Expenditures		$ 369,933	*$ 62,931*	*$ 223,244*	*$ 177,451*	*$ 147,753*	*$ 323,860*	*$ 50,000*	*$ 16,550*
Net Fund Change		$ 258,253	$ 353,418	$ (220,255)	$ (172,992)	$ (132,248)		$ (50,000)	$ (13,489)
Ending Fund Balance		$ 655,789	*$ 1,009,207*	*$ 788,952*	*$ 615,960*	*$ 483,712*	*$ 179,746*	*$ 129,746*	*$ 166,257*

2018-2019

District-Wide Roof Maintenance Program	$163,645
Painting various sites	$86,500
Edison flooring	$73,764
Construction Management split with Bond	$21,029
Replace Netting for Baseball Field-BHS	$11,500
Replace Netting for Baseball Field-JBHS	$13,495
Total Expenditure	**$369,933**

2019-2020

DO Roof	$21,152
BHS-Pool	$18,917
Engineering Service for Muir	$2,200
Asphalt Repair at Disney	$6,500
Construction Management split with Bond	$5,662
Consultant /Re-Inspection for Various Sites	$8,500
Total Expenditure	**$62,931**

2020-2021

JBHS-Pool	$36,845
JBHS-Walk in Cooler and Freezer	$50,382
Asphalt Repair Various Sites	$47,775
Floor Coating at JBHS	$10,800
Floor Repair at Edison	$12,017
Floor Repair at Emerson	$6,548
Harte HVAC Repair	$1,553
Emerson Elevator Repair	$49,750
Roof Leak Repair at Washington Elem	$5,074
Roof Leak Repair at Adult School	$2,500
Total Expenditure	**$223,244**

2021-2022

Luther & Muir Testing for Freezer	$1,991
Roof Leak Repair at BHS	$6,200
Emerson Elevator Repair	$49,750
Asphalt Repair at Monterey	$16,475
Asphalt Repair at McKinley	$30,848
Monterey Playground	$14,608
INGROUND LIFT AT DSC	$57,579
Total Expenditure	**$177,451**

2022-2023

Edison Tree Service	$18,650
Luther Feeder Replacement	71849
ASPHALT REPAIR ADULT	$57,254
Total Expenditure	**$147,753**

2023-2024

BHS-Pool	$0
JBHS-Pool	$7,610
JBHS-Paint	$316,250
Total Expenditure	**$323,860**

2024-25

JBHS-Paint	$50,000
Total Expenditure	**$50,000**

EXHIBIT C

G.O. Bond Fund 21.0 and 21.3

	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	*2023-2024 Actuals*	2024-25 Budget	*2024-25 Year To Date 12/16/2024*
Beginning Fund Balance	*$ 16,402,404*	*$ 11,910,360*	*$ 10,978,727*	*$ 8,843,254*	*$ 6,152,286*	*$ 5,197,660*	*$ 4,544,159*	*$ 4,544,159*
Income								
8660 Interest	*$ 302,115*	*$ 199,275*	*$ 57,624*	*$ 48,238*	*$ 163,340*	*$ 201,971*	*$ -*	*$ 41,279*
8951 Proceeds from Sale of Bonds	*$ -*							
Local Revenue	*$ 1,839,914*		*$ -*	*$ -*	*$ 61,641*	*$ -*	*$ -*	*$ -*
Total Income	$ 2,142,030	$ 199,275	$ 57,624	$ 48,238	$ 224,981	$ 201,971	$ -	$ 41,279
Expenditures								
2 Classified Salaries	*$ 121,035*	*$ 78,908*	*$ 13,356*	*$ 14,462*	*$ 16,495*	$ 13,285	*$ -*	*$ -*
3 Employee Benefits	*$ 52,760*	*$ 34,219*	*$ 6,004*	*$ 6,588*	*$ 7,566*	$ 5,783	*$ -*	*$ -*
4 Supplies	*$ 204,047*	*$ 5,341*	*$ -*	*$ 98,826*	*$ (36,843)*	$ 20,226	*$ -*	*$ -*
5 Services	*$ 72,373*	*$ 78,937*	*$ 74,010*	*$ 43,679*	*$ 107,571*	$ 99,551	*$ 99,171*	*$ 106,207*
6 Capital Outlay	*$ 6,183,859*	*$ 933,505*	*$ 2,099,726*	*$ 2,575,651*	*$ 1,084,818*	$ 716,627	*$ 1,890,600*	*$ 1,559,470*
Transfers In/out								
Total Expenditures	*$ 6,634,074*	*$ 1,130,909*	*$ 2,193,097*	*$ 2,739,205*	*$ 1,179,607*	*$ 855,472*	*$ 1,989,771*	*$ 1,665,677*
Net Fund Change	$ (4,492,044)	$ (931,633)	$ (2,135,472)	$ (2,690,968)	$ (954,626)	$ (653,501)	$ (1,989,771)	$ (1,624,398)
Ending Fund Balance	*$ 11,910,360*	*$ 10,978,727*	*$ 8,843,254*	*$ 6,152,286*	*$ 5,197,660*	*$ 4,544,159*	*$ 2,554,389*	*$ 2,919,762*

2018-2019

Classified Salary & Benefits	$ 173,295
Asphalt Project Various sites	$ 379,904
Fencing Project Various Sites	$ 36,779
DSA Fees for HVAC	$ 57,424
HVAC Projects	$ 12,199
Playground Project Various sites	$ 73,001
Portables Various Sites	$ 2,597,009
Master Clock	$ 191,436
Lighting Project	$ 500
Legal Fees	$ 3,176
Advertising	$ 1,059
Software cost	$ 60,000
Prof. Serv. Bond Program Manag.	$ 616,297
Network Infrastructure Various Sites	$ 2,080,360
21st Century Various Sites	$ 126,250
Telephone -DSC	$ 174,259
Fire Alarm Stevenson	$ 5,851
DSA Fees for SOLAR	$ 6,023
Doc-Cameras-Various sites	$ 38,067
Roofing Project - Mann	$ 1,184
Total Expenditure	**$ 6,634,074**

2019-2020

Classified Salary & Benefits	$ 113,126
Asphalt Project- Roosevelt	$ 57,525
Fencing Project -McKinley	$ 52,500
Portables Various Sites	$ 254,584
Network Infrastructure Various Sites	$ 192,117
21st Century Various Sites	$ 7,814
Advertising	$ 1,313
Software cost	$ 60,000
Fire Alarm Proj	$ 8,799
Master Clock-Disney	$ 114,136
Prof. Serv. Bond Program Manag.	$ 107,574
DSA Fees For HVAC Project	$ 7,325
Playground Project Various Sites	$ 154,096
Total Expenditure	**$ 1,130,909**

2020-2021

Classified Salary & Benefits	$ 19,360
Portables Various Sites	$ 1,823,702
DSA Fees	$ 43,014
Network Infrastructure Various Sites	$ 250,840
Software cost	$ 48,682
Playground Project Various Sites	$ 7,500
Total Expenditure	**$ 2,193,097**

2021-2022

Classified Salary & Benefits	$ 21,050
Software cost	$ 30,000
Portable-Disney	$ 2,183,044
Portable-Jefferson	$ 545
Network Infrastructure Various Sites	$ 46,649
HVAC-Stevenson	$ 93,810
Playground Project Various Sites	$ 196,255
21st Century Various Sites	$ 126,147
Asphalt Project Various Sites	$ 41,706
Total Expenditure	**$ 2,739,205**

2022-2023

Classified Salary & Benefits	$ 24,061
Software cost	$ 89,245
Playground Project Various Sites	$ 134,821
Portable-various sites	$ 866,490
Network Infrastructure Various Sites	$ 120,453
21st Century Various Sites	$ (46,228)
Fire Alarm Various sites	$ (5,280)
HVAC-Various sites	$ (5,100)
Legal fees	$ 1,155
Closing old Accruals	$ (10)
Total Expenditure	**$ 1,179,607**

2023-2024

Classified Salary & Benefits	$ 19,068
Software cost	$ 58,987
Legal fees	$ 14,322
Portable-various sites	$ 81,329
Network Infrastructure Various Sites	$ 482,798
21st Century various Sites	$ 25,145
Fencing-BHS	$ 25,915
Computer/Technology Related Services	$ 147,909
Total Expenditure	**$ 855,472**

2024-25

DSA Fees Inspection – Roosevelt PO 25000585	$ 5,050
DSA Fees Roosevelt PO 25001924	$ 3,810
Teddy Bear Project- Roosevelt PO 25000560, PO 25000559	$ 535,577
Architect Fees – Roosevelt PO 25000784	$ 26,953
DSA Inspection Fees – Disney Project PO 25000584	$ 19,856
Disney Ball Wall - Weld Testing PO 25000488	$ 800
Disney Ball Wall – Architect Fees PO 25000586	$ 3,810
Disney Ball Wall Install PO 25000539, PO 25001034	$ 45,549
Montgomery Hardware - Huerta	$ 488,733
Miller Flooring PO 25000508	$ 246,954
Edison - Playground Paving PO 25000936	$ 57,024
McKinley - Playground replacements PO Req: R0002221	$ 101,955
Stevenson - Playground replacements PO Req: R0002222	$ 59,752
Technology Services	$ 393,948
Total Budget	***$ 1,989,771***

Growth Fund 25.0

	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	*2023-2024 Actuals*	2024-25 Budget	*2024-25 Year To Date 12/16/2024*
Beginning Fund Balance	$ 591,660	*$ 154,013*	*$ 1,658,184*	*$ 2,216,258*	*$ 5,648,521*	*$ 6,816,599*	*$ 9,444,279*	*$ 9,444,279*
Income								
8660 Interest	*$ 8,601*	*$ 14,562*	*$ 7,127*	*$ 22,286*	*$ 176,623*	*$ 329,241*	*$ 144,121*	*$ 97,282*
Transfer from GF								
8681 Developers Fees	*$ 308,377*	*$ 1,550,277*	*$ 580,848*	*$ 3,507,325*	*$ 1,032,829*	*$ 2,301,185*	*$ 1,718,011*	*$ 724,544*
Local Revenue	$ -							
Total Income	$ 316,978	*$ 1,564,840*	*$ 587,976*	*$ 3,529,610*	*$ 1,209,452*	*$ 2,630,426*	*$ 1,862,132*	*$ 821,826*
Expenditures								
4 Supplies	*$ 34,463*	*$ 22,160*	*$ 11,521*	*$ 11,523*	*$ 40,477*	*$ -*	*$ 2,865*	*$ 8,657*
5 Services	*$ 570*	*$ 7,997*	*$ 180*	*$ 10,877*	*$ 897*	*$ -*	*$ -*	*$ -*
6 Capital Outlay	*$ 719,592*	*$ 30,512*	*$ 18,200*	*$ 74,947*	*$ -*	*$ 2,745*	*$ 10,000*	*$ -*
Transfers In/out								
Total Expenditures	$ 754,625	*$ 60,669*	*$ 29,901*	*$ 97,347*	*$ 41,375*	*$ 2,745*	*$ 12,865*	*$ 8,657*
Net Fund Change	$ (437,647)	$ 1,504,170	$ 558,075	$ 3,432,263	$ 1,168,077	$ 2,627,681	$ 1,849,267	$ 813,169
Ending Fund Balance	$ 154,013	*$ 1,658,184*	*$ 2,216,258*	*$ 5,648,521*	*$ 6,816,599*	*$ 9,444,279*	*$ 11,293,546*	*$ 10,257,449*
Disney Project			*$ 1,498,200*	*$ 1,413,744*	*$ 1,379,600*	*$ -*	*$ -*	*$ -*
Total Restricted	$ -	$ -	$ 1,498,200	$ 1,413,744	*$ 1,379,600*	*$ -*	*$ 1,379,600*	*$ -*
Available Fund Balance	$ 154,013	$ 1,658,184	$ 718,058	$ 4,234,777	$ 5,436,999	$ 9,444,279	$ 9,913,946	$ 10,257,449

2018-2019

Growth Inst. & Tech supply -Harte	$ 7,254
Growth Inst. & Tech supply -McKinley	$ 7,489
Growth Inst. & Tech supply -Disney	$ 5,701
Growth Inst. & Tech supply -Emerson	$ 6,512
Growth Inst. & Tech supply -Jefferson	$ 2,692
Growth Inst. & Tech supply -Prov	$ 2,692
Growth Inst. & Tech supply -Stevenson	$ 2,692
Stevenson Portables	$ 31,843
McKinley Portable	$ 475,000
Disney Portable Project	$ 16,619
Roosevelt Portable Project	$ 4,192
Maker Space BHS	$ 191,938
Total Expenditure	**$ 754,624**

2019-2020

Growth Inst. & Tech supply -Harte	$ 5,244
Growth Inst. & Tech supply -JBHS	$ 9,316
Growth Inst. & Tech supply -Mann SEED	$ 7,600
Flooring at Disney	$ 14,112
Disney Portable Project	$ 16,400
Developer fee Justification	$ 7,997
Total Expenditure	**$ 60,669**

2020-2021

Growth Inst. & Tech supply -Harte	$ 4,059
Growth Inst. & Tech supply -STEVENSON	$ 7,627
Disney Portable Project	$ 16,400
Elevator Inspection-Disney	$ 1,800
Other Charges & Fees	$ 15
Total Expenditure	**$ 29,901**

2021-2022

Disney Portable Project	$ 35,344
Growth Inst. & Tech supply -Providencia	$ 4,531
Developer fee Justification	$ 8,677
Growth Inst. & Tech supply -ILA	$ 9,162
Other Services	$ 30
Floor replacement at ILA	$ 39,603
Total Expenditure	**$ 97,347**

2022-2023

Growth Inst. & Tech supply -Harte	$ 17,802
Growth Inst. & Tech supply -Jefferson	$ 15,829
Growth Inst. & Tech supply -Miller	$ 1,422
Growth Inst. & Tech supply -SPED	$ 6,322
Total Expenditure	$ 41,375

2023-2024

Other Services	$ -
Developer fee Justification	$ -
Design Services - Muir	$ 2,745
Total Expenditure	**$ 2,745**

2024-25

Other Services	$ -
Developer fee Justification	$ 10,000
Design Services - Muir	$ -
Design Services - Disney	$ 2,865
Design Services - Edison	$ -
Design Services - Harte	$ -
Total Budget:	**$ 12,865**

Special Reserve Fund 40.0

	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Budget	*2024-25 Year To Date 12/16/2024*
Beginning Fund Balance	*$ 10,843,032*	*$ 9,228,992*	*$ 10,801,456*	*$ 12,562,730*	*$ 13,613,790*	*$ 17,327,095*	*$ 19,583,963*	*$ 19,583,963*
Income								
8625 Community Redevelop Funds	*$ 1,320,672*	*$ 1,340,252*	*$ 1,682,633*	*$ 1,627,564*	*$ 1,780,567*	*$ 2,154,182*	*$ -*	*$ -*
8660 Interest	*$ 189,233*	*$ 158,400*	*$ 38,583*	*$ 75,386*	*$ 460,241*	*$ 724,598*	*$ -*	*$ 200,021*
8590 OPSC Funding	*$ -*	*$ -*	*$ 1,434,076*		*$ 1,962,246*			
Local Revenue		*$ 100,000*						
8590 State Revenue		*$ -*	*$ -*	*$ -*		*$ -*	*$ -*	*$ -*
Transfer from GF								
Total Income	*$ 1,509,906*	*$ 1,598,652*	*$ 3,155,292*	*$ 1,702,950*	*$ 4,203,054*	*$ 2,878,781*	*$ -*	*$ 200,021*
Expenditures								
4 Supplies	*$ -*		*$ -*	*$ -*		*$ -*	*$ -*	*$ -*
5 Services	*$ 76,500*	*$ 26,189*	*$ 22,242*	*$ 58,305*	*$ 159,366*	*$ 458,325*	*$ -*	*$ 250*
6 Capital Outlay	*$ 3,047,446*		*$ 1,371,776*	*$ 593,799*	*$ 330,597*	*$ 163,587*	*$ 462,221*	*$ 325,118*
Other Outgo	*$ -*	*$ -*	*$ -*	*$ -*		*$ -*	*$ -*	*$ -*
Total Expenditures	*$ 3,123,946*	*$ 26,189*	*$ 1,394,018*	*$ 652,103*	*$ 489,963*	*$ 621,912*	*$ 462,221*	*$ 325,368*
Net Fund Change	$ (1,614,040)	$ 1,572,463	$ 1,761,274	$ 1,050,846	$ 3,713,091	$ 2,256,869	$ (462,221)	$ (125,346)
Ending Fund Balance	$ 9,228,992	$ 10,801,456	$ 12,562,730	$ 13,613,790	$ 17,327,095	$ 19,583,963	$ 19,121,742	$ 19,458,617
Track & Field Replacement	*$ 1,950,000*	*$ 2,100,000*	*$ 2,250,000*	*$ 2,250,000*	*$ 2,400,000*	*$ 2,550,000*	*$ 2,550,000*	
Financing	*$ 2,961,617*	*$ 2,961,617*	*$ 1,018,911*	*$ 1,018,911*	*$ 1,018,911*	*$ 1,018,911*	*$ 1,018,911*	
BHS Pool Project		*$ -*	*$ -*	*$ 1,500,000*	*$ 1,500,000*	*$ 1,500,000*	*$ 1,500,000*	
Total Restricted		*$ 5,061,617*	*$ 3,268,911*	*$ 4,768,911*	*$ 4,918,911*	*$ 5,068,911*	*$ 5,068,911*	*$ -*
Available Fund Balance	$ 9,228,992	$ 5,739,839	$ 9,293,819	$ 8,844,879	$ 12,408,184	$ 14,515,052	$ 14,052,831	$ 19,458,617

2018-2019

Professional Services DO	$ 75,000
G.O. Bond	$ 1,500
Portables at McKinley	$ 203,950
Lighting Proj various sites	$ 2,843,496
Total Expenditure	**$ 3,123,946**

2019-2020

Professional Services DO	$ 24,689
G.O. Bond	$ 1,500
Total Expenditure	**$ 26,189**

2020-2021

Professional Services DO	$ 20,742
G.O. Bond	$ 1,500
Disney's Project	$ 1,284,205
DSA Credit	$ (1,218)
Netting Project BHS & JBHS	$ 88,789
Total Expenditure	**$ 1,394,018**

2021-2022

Professional Services DO	$ 10,318
G.O. Bond	$ 2,250
Disney's Project	$ 511,625
Netting Project BHS & JBHS	$ 18,749
City-Park & Rec Contract	$ 37,925
Colbi Tech BHS Pool	$ 4,000
Architect-BHS Pool	$ 34,257
BHS Pool	$ 462
Total Expenditure	**$ 619,585**

2022-2023

G.O. Bond	$ 2,325
City-Park & Rec Contract	$ 17,608
Professional Services DO	$ 8,500
Architect-BHS Pool	$ 175,923
DSA Fees for BHS Pool	$ 36,966
Disney's Project	$ 117,708
Master Plan	$ 130,932
Total Expenditure	$ 489,963

2023-2024

BHS Pool Project	$ 94,782
Master Plan	$ 412,356
Professional Services DO	$ 27,714
City-Park & Rec Contract	$ 16,680
G.O. Bond	$ 1,575
BofA Financing - Disney	68,804.87
Total Expenditure	**$ 621,912**

2024-25

DSA Fees- BHS Pool PO 25000865	$7,500.00
Architect Fees – BHS Pool PO 25000787	$303,525.00
Insurance Settlement - Disney	151,196.00
Total Budget	**$462,221.00**

EXHIBIT D

BURBANK UNIFIED SCHOOL DISTRICT

2013 General Obligation Bond Authorization

Measure S







Measure S Program
Financial Report to SFOC

January 8, 2025

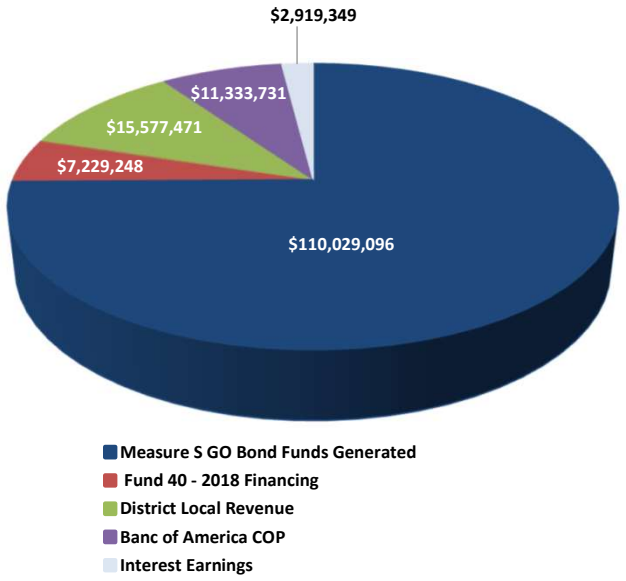
EXHIBIT D

BURBANK UNIFIED SCHOOL DISTRICT MEASURE S REVENUE & BUDGET SUMMARY

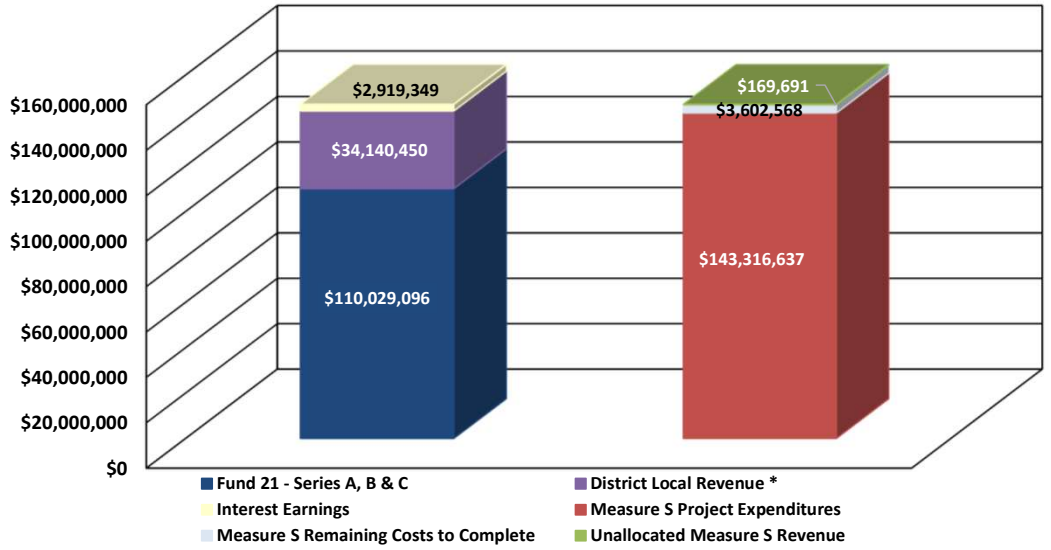
	POTENTIAL Revenue/Funding Sources for Measure S Projects Per District Budgets	Potential Revenue Amounts [1]	Revenue Received to Date [3]	Remaining Revenue Receivable
	A	B	C	D (B - C)
1	Fund 21 - Measure S Series A, Series B, & Series C Revenue	$110,029,096.23	$110,029,096.23	Full Issuance
2	Prop. 39 - Energy Savings [2]	3,285,288.58	3,285,288.58	0.00
3	E-Rate Contribution	3,295,381.02	3,295,381.02	0.00
4	Bank of America COP Financings	11,333,731.00	11,333,731.00	0.00
5	VOIP lease Financing	937,635.66	937,635.66	0.00
6	Fund 14 - Deferred Maintenance	4,219,743.97	4,219,743.97	0.00
7	Fund 25 - Developer Fee Fund	2,977,526.85	2,940,951.92	36,574.93
8	Fund 40 - District Contribution & BWP Rebates	861,894.97	844,883.99	17,010.98
9	Fund 40 - 2018 Financing	7,229,248.00	7,229,248.00	0.00
9	Interest Earnings	2,919,348.87	2,919,348.87	0.00
	COMBINED PROGRAM TOTALS:	$147,088,895.15	$147,035,309.24	$53,585.91

[1] The above funding sources have been identified by the District.
[2] Represents Prop. 39 revenue received to date.

Measure S Total Revenue = $147,088,895



Measure S Program Revenue Allocated = $147,088,895



* Represents the local revenue sources that have been encumbered to date in the form of purchase orders for Measure S projects

BURBANK UNIFIED SCHOOL DISTRICT MEASURE S PROJECTS

	Project Name	Project Budget Estimate [1]	Project Commitments/ Encumbrances [2]	Project Expenditures to Date [2]	Remaining Budget Balance (Budget - Encumb.)	Remaining Encumb. Balance (Encumb.- Exp.)	Project Status
	A	B	C	D	E (B - C)	F (C + D)	G
	Walt Disney Elementary School - 2010000						
1	Walt Disney Elem. - Fencing & Security	$95,008.67	$95,008.67	($95,008.67)	$0.00	$0.00	Completed
2	Walt Disney Elem. - Roofing (CLOSED)	185,667.94	185,667.94	(185,667.94)	0.00	0.00	Completed
3	Walt Disney Elem. - HVAC	84,890.10	84,890.10	(84,890.10)	0.00	0.00	Completed
4	Walt Disney Elem. - Playground	350,416.54	350,416.54	(350,416.54)	0.00	0.00	Completed
5	**Walt Disney Elem. - Portables**	**8,533,006.63**	**8,533,006.63**	**(7,964,088.65)**	**0.00**	**568,917.98**	**Active**
6	Walt Disney Elem. - Master Clock/Emergency Comm	114,135.68	114,135.68	(114,135.68)	0.00	0.00	Completed
7	Walt Disney Elem. - Lighting & LED	347,397.00	347,397.00	(347,397.00)	0.00	0.00	Completed
8	Walt Disney Elem. - Network Infrastructure	342,997.60	342,997.60	(342,997.60)	0.00	0.00	Completed
9	Walt Disney Elem. - 21st Century	253,144.89	253,144.89	(253,144.89)	0.00	0.00	Completed
10	Walt Disney Elem. - Computers	60,206.05	60,206.05	(60,206.05)	0.00	0.00	Completed
11	Walt Disney Elem. - Document Cameras	10,556.04	10,556.04	(10,556.04)	0.00	0.00	Completed
	COMBINED IMPROVEMENTS:	**$10,377,427.14**	**$10,377,427.14**	**($9,808,509.16)**	**$0.00**	**$568,917.98**	

BURBANK UNIFIED SCHOOL DISTRICT MEASURE S PROJECTS

	Project Name	Project Budget Estimate [1]	Project Commitments/ Encumbrances [2]	Project Expenditures to Date [2]	Remaining Budget Balance (Budget - Encumb.)	Remaining Encumb. Balance (Encumb.- Exp.)	Project Status
	A	B	C	D	E (B - C)	F (C + D)	G
	Thomas Edison Elementary School - 2020000						
12	Thomas Edison Elem. - Asphalt Project	$79,793.06	$79,793.06	($79,793.06)	$0.00	$0.00	Completed
13	Thomas Edison Elem. - Fencing & Security	77,877.37	77,877.37	(77,877.37)	0.00	0.00	Completed
14	Thomas Edison Elem. - HVAC	93,504.70	93,504.70	(93,504.70)	0.00	0.00	Completed
15	Thomas Edison Elem. - Recycled Irrigation (CLOSED)	150,582.26	150,582.26	(150,582.26)	0.00	0.00	Completed
16	Thomas Edison Elem. - Playground (CLOSED)	637,764.96	637,764.96	(637,764.96)	0.00	0.00	Completed
17	Thomas Edison Elem. - Portables	63,273.63	63,273.63	(63,273.63)	0.00	0.00	Completed
18	Thomas Edison Elem. - Master Clock/Emgy. Comm	96,935.36	96,935.36	(96,935.36)	0.00	0.00	Completed
19	Thomas Edison Elem. - Lighting & LED	340,588.00	340,588.00	(340,588.00)	0.00	0.00	Completed
20	Thomas Edison Elem. - Network Infrastructure	246,355.33	246,355.33	(246,355.33)	0.00	0.00	Completed
21	Thomas Edison Elem. - 21st Century	221,990.26	221,990.26	(221,990.26)	0.00	0.00	Completed
22	Thomas Edison Elem. - Computers	70,877.79	70,877.79	(70,877.79)	0.00	0.00	Completed
23	Thomas Edison Elem. - Document Cameras	4,519.47	4,519.47	(4,519.47)	0.00	0.00	Completed
	COMBINED IMPROVEMENTS:	**$2,084,062.19**	**$2,084,062.19**	**($2,084,062.19)**	**$0.00**	**$0.00**	

BURBANK UNIFIED SCHOOL DISTRICT MEASURE S PROJECTS

	Project Name	Project Budget Estimate [1]	Project Commitments/ Encumbrances [2]	Project Expenditures to Date [2]	Remaining Budget Balance (Budget - Encumb.)	Remaining Encumb. Balance (Encumb.- Exp.)	Project Status
	A	B	C	D	E (B - C)	F (C + D)	G
	Ralph Emerson Elementary School - 2030000						
24	Ralph Emerson Elem. - Asphalt (CLOSED)	$249,574.98	$249,574.98	($249,574.98)	$0.00	$0.00	Completed
25	Ralph Emerson Elem. - Fencing & Security	8,055.00	8,055.00	(8,055.00)	0.00	0.00	Completed
26	Ralph Emerson Elem. - HVAC (CLOSED)	1,370,339.56	1,370,339.56	(1,370,339.56)	0.00	0.00	Completed
27	Ralph Emerson Elem. - Playground	267,606.75	267,606.75	(267,606.75)	0.00	0.00	Completed
28	Ralph Emerson Elem. - Solar Project (CLOSED)	228,802.57	228,802.57	(228,802.57)	0.00	0.00	Completed
29	Ralph Emerson Elem. - Portables (CLOSED)	1,819,241.06	1,819,241.06	(1,819,241.06)	0.00	0.00	Completed
30	Ralph Emerson Elem. - EMS	246,301.00	246,301.00	(246,301.00)	0.00	0.00	Completed
31	Ralph Emerson Elem. - Master Clock/Emergency Comm (CLOSI	152,944.00	152,944.00	(152,944.00)	0.00	0.00	Completed
32	Ralph Emerson Elem. - Fire Alarm (CLOSED)	427,635.00	427,635.00	(427,635.00)	0.00	0.00	Completed
33	Ralph Emerson Elem. - Lighting & LED (CLOSED)	212,576.00	212,576.00	(212,576.00)	0.00	0.00	Completed
34	Ralph Emerson Elem. - Network Infrastructure	339,115.00	339,115.00	(339,115.00)	0.00	0.00	Completed
35	Ralph Emerson Elem. - 21st Century	289,446.94	289,446.94	(289,446.94)	0.00	0.00	Completed
36	Ralph Emerson Elem. - Telephone	25,769.08	25,769.08	(25,769.08)	0.00	0.00	Completed
37	Ralph Emerson Elem. - Computers	73,107.57	73,107.57	(73,107.57)	0.00	0.00	Completed
38	Ralph Emerson Elem. - Document Cameras	10,848.13	10,848.13	(10,848.13)	0.00	0.00	Completed
	COMBINED IMPROVEMENTS:	**$5,721,362.64**	**$5,721,362.64**	**($5,721,362.64)**	**$0.00**	**$0.00**	

BURBANK UNIFIED SCHOOL DISTRICT MEASURE S PROJECTS

	Project Name	Project Budget Estimate [1]	Project Commitments/ Encumbrances [2]	Project Expenditures to Date [2]	Remaining Budget Balance (Budget - Encumb.)	Remaining Encumb. Balance (Encumb.- Exp.)	Project Status
	A	B	C	D	E (B - C)	F (C + D)	G
	Bret Harte Elementary School - 2050000						
39	Bret Harte Elem. - Asphalt	$378,242.00	$378,242.00	($378,242.00)	$0.00	$0.00	Completed
40	Bret Harte Elem. - Fencing & Security	14,326.00	14,326.00	(14,326.00)	0.00	0.00	Completed
41	Bret Harte Elem. - HVAC (CLOSED)	1,276,662.45	1,276,662.45	(1,276,662.45)	0.00	0.00	Completed
42	Bret Harte Elem. - Recycled Irrigation	22,564.90	22,564.90	(22,564.90)	0.00	0.00	Completed
43	Bret Harte Elem. - Playground	252,034.17	252,034.17	(252,034.17)	0.00	0.00	Completed
44	Bret Harte Elem. - Solar (CLOSED)	424,755.25	424,755.25	(424,755.25)	0.00	0.00	Completed
45	Bret Harte Elem. - Portables	9,760,724.04	9,760,724.04	(9,760,724.04)	0.00	0.00	Completed
46	Bret Harte Elem. - EMS	197,739.00	197,739.00	(197,739.00)	0.00	0.00	Completed
47	Bret Harte Elem. - Master Clock/Emergency Comm (CLOSED)	230,285.00	230,285.00	(230,285.00)	0.00	0.00	Completed
48	Bret Harte Elem. - Fire Alarm (CLOSED)	463,747.00	463,747.00	(463,747.00)	0.00	0.00	Completed
49	Bret Harte Elem. - Lighting & LED (CLOSED)	368,482.00	368,482.00	(368,482.00)	0.00	0.00	Completed
50	Bret Harte Elem. - Doors & Hardware	10,726.34	10,726.34	(10,726.34)	0.00	0.00	Completed
51	Bret Harte Elem. - Network Infrastructure	542,844.02	542,844.02	(542,844.02)	0.00	0.00	Completed
52	Bret Harte Elem. - 21st Century	273,266.11	273,266.11	(273,266.11)	0.00	0.00	Completed
53	Bret Harte Elem. - Telephone	24,920.38	24,920.38	(24,920.38)	0.00	0.00	Completed
54	Bret Harte Elem. - Computers	72,615.39	72,615.39	(72,615.39)	0.00	0.00	Completed
55	Bret Harte Elem. - Document Cameras	12,869.60	12,869.60	(12,869.60)	0.00	0.00	Completed
	COMBINED IMPROVEMENTS:	**$14,326,803.65**	**$14,326,803.65**	**($14,326,803.65)**	**$0.00**	**$0.00**	

BURBANK UNIFIED SCHOOL DISTRICT MEASURE S PROJECTS

	Project Name	Project Budget Estimate [1]	Project Commitments/ Encumbrances [2]	Project Expenditures to Date [2]	Remaining Budget Balance (Budget - Encumb.)	Remaining Encumb. Balance (Encumb.- Exp.)	Project Status
	A	B	C	D	E (B - C)	F (C + D)	G
	Thomas Jefferson Elementary School - 2060000						
56	Thomas Jefferson Elem. - Asphalt	$478,725.75	$478,725.75	($478,725.75)	$0.00	$0.00	Completed
57	Thomas Jefferson Elem. - Fencing & Security	185,663.84	185,663.84	(185,663.84)	0.00	0.00	Completed
58	Thomas Jefferson Elem. - HVAC (CLOSED)	1,408,604.93	1,408,604.93	(1,408,604.93)	0.00	0.00	Completed
59	Thomas Jefferson Elem - Recycled Irrigation	10,257.76	10,257.76	(10,257.76)	0.00	0.00	Completed
60	Thomas Jefferson Elem.- Playground (CLOSED)	421,896.64	421,896.64	(421,896.64)	0.00	0.00	Completed
61	Thomas Jefferson Elem. - Solar (CLOSED)	452,642.00	452,642.00	(452,642.00)	0.00	0.00	Completed
62	**Thomas Jefferson Elem.- Portables**	**6,494,542.18**	**6,494,542.18**	**(6,492,757.17)**	**0.00**	**1,785.01**	**Active**
63	Thomas Jefferson Elem.- EMS (CLOSED)	372,338.00	372,338.00	(372,338.00)	0.00	0.00	Completed
64	Thomas Jefferson Elem.- Master Clock/Emergency Com (CLOSE	222,744.00	222,744.00	(222,744.00)	0.00	0.00	Completed
65	Thomas Jefferson Elem.- Fire Alarm (CLOSED)	420,461.00	420,461.00	(420,461.00)	0.00	0.00	Completed
66	Thomas Jefferson Elem. - Lighting & LED (CLOSED)	202,293.00	202,293.00	(202,293.00)	0.00	0.00	Completed
67	**Thomas Jefferson Elem. - Doors & Hardware**	**415,574.23**	**415,574.23**	**(206,908.56)**	**0.00**	**208,665.67**	**Active**
68	Thomas Jefferson Elem. - Network Infrastructure	410,193.52	410,193.52	(410,193.52)	0.00	0.00	Completed
69	Thomas Jefferson Elem.- 21st Century	312,063.27	312,063.27	(312,063.27)	0.00	0.00	Completed
70	Thomas Jefferson Elem. - Computers	79,267.73	79,267.73	(79,267.73)	0.00	0.00	Completed
71	Thomas Jefferson Elem.- Document Cameras	10,871.70	10,871.70	(10,871.70)	0.00	0.00	Completed
	COMBINED IMPROVEMENTS:	**$11,898,139.55**	**$11,898,139.55**	**($11,687,688.87)**	**$0.00**	**$210,450.68**	

BURBANK UNIFIED SCHOOL DISTRICT MEASURE S PROJECTS

	Project Name	Project Budget Estimate [1]	Project Commitments/ Encumbrances [2]	Project Expenditures to Date [2]	Remaining Budget Balance (Budget - Encumb.)	Remaining Encumb. Balance (Encumb.- Exp.)	Project Status
	A	B	C	D	E (B - C)	F (C + D)	G
	William McKinley Elementary School - 2090000						
72	William McKinley Elem. - Fencing & Security	$58,862.00	$58,862.00	($58,862.00)	$0.00	$0.00	Completed
73	William McKinley Elem. - HVAC	88,775.18	88,775.18	(88,775.18)	0.00	0.00	Completed
74	William McKinley Elem. - Playground (CLOSED)	361,592.66	361,592.66	(361,592.66)	0.00	0.00	Completed
75	William McKinley Elem. - Portables	3,433,180.65	3,433,180.65	(3,433,180.65)	0.00	0.00	Completed
76	William McKinley Elem. - Fire Alarm	9,028.28	9,028.28	(9,028.28)	0.00	0.00	Completed
77	William McKinley Elem. - Lighting & LED	324,329.00	324,329.00	(324,329.00)	0.00	0.00	Completed
78	William McKinley Elem. - Network Infrastructure	304,086.85	304,086.85	(304,086.85)	0.00	0.00	Completed
79	William McKinley Elem. - 21st Classroom	273,516.38	273,516.38	(273,516.38)	0.00	0.00	Completed
80	William McKinley Elem. - Computers	65,444.28	65,444.28	(65,444.28)	0.00	0.00	Completed
81	William McKinley Elem. - Document Cameras	10,075.70	10,075.70	(10,075.70)	0.00	0.00	Completed
	COMBINED IMPROVEMENTS:	**$4,928,890.98**	**$4,928,890.98**	**($4,928,890.98)**	**$0.00**	**$0.00**	

BURBANK UNIFIED SCHOOL DISTRICT MEASURE S PROJECTS

	Project Name	Project Budget Estimate [1]	Project Commitments/ Encumbrances [2]	Project Expenditures to Date [2]	Remaining Budget Balance (Budget - Encumb.)	Remaining Encumb. Balance (Encumb.- Exp.)	Project Status
	A	B	C	D	E (B - C)	F (C + D)	G
	Joaquin Miller Elementary School - 2100000						
82	Joaquin Miller Elem. - Fencing & Security	$10,246.36	$10,246.36	($10,246.36)	$0.00	$0.00	Completed
83	Joaquin Miller Elem. - HVAC (CLOSED)	1,392,835.93	1,392,835.93	(1,392,835.93)	0.00	0.00	Completed
84	Joaquin Miller Elem. - EMS	259,167.00	259,167.00	(259,167.00)	0.00	0.00	Completed
85	Joaquin Miller Elem. - Master Clock/Emergency Comm (CLOSE	256,920.00	256,920.00	(256,920.00)	0.00	0.00	Completed
86	Joaquin Miller Elem. - Fire Alarm (CLOSED)	445,624.00	445,624.00	(445,624.00)	0.00	0.00	Completed
87	Joaquin Miller Elem. - Lighting & LED (CLOSED)	348,379.96	348,379.96	(348,379.96)	0.00	0.00	Completed
88	**Joaquin Miller Elem. - Doors & Hardware**	**401,744.56**	**401,744.56**	**(190,828.62)**	**0.00**	**210,915.94**	**Active**
89	Joaquin Miller Elem. - Network Infrastructure	282,921.26	282,921.26	(282,921.26)	0.00	0.00	Completed
90	Joaquin Miller Elem. - 21st Century	321,488.93	321,488.93	(321,488.93)	0.00	0.00	Completed
91	Joaquin Miller Elem. - Computers	117,853.53	117,853.53	(117,853.53)	0.00	0.00	Completed
92	**Joaquin Miller Elementary - Portables**	**518,594.00**	**518,594.00**	**(259,889.00)**	**0.00**	**258,705.00**	**Active**
93	Joaquin Miller Elem. - Document Cameras	26,211.43	26,211.43	(26,211.43)	0.00	0.00	Completed
	COMBINED IMPROVEMENTS:	**$4,381,986.96**	**$4,381,986.96**	**($3,912,366.02)**	**$0.00**	**$469,620.94**	

BURBANK UNIFIED SCHOOL DISTRICT MEASURE S PROJECTS

	Project Name	Project Budget Estimate [1]	Project Commitments/ Encumbrances [2]	Project Expenditures to Date [2]	Remaining Budget Balance (Budget - Encumb.)	Remaining Encumb. Balance (Encumb.- Exp.)	Project Status
	A	B	C	D	E (B - C)	F (C + D)	G
	Providencia Elementary School - 2130000						
94	Providencia Elem. - Asphalt Project (CLOSED)	$305,886.50	$305,886.50	($305,886.50)	$0.00	$0.00	Completed
95	Providencia Elem. - Fencing & Security	187,017.81	187,017.81	(187,017.81)	0.00	0.00	Completed
96	Providencia Elem. - Recycled Irrigation (CLOSED)	127,282.12	127,282.12	(127,282.12)	0.00	0.00	Completed
97	Providencia Elem. - Playground (CLOSED)	323,887.10	323,887.10	(323,887.10)	0.00	0.00	Completed
98	Providencia Elem. - Portables	296,344.26	296,344.26	(296,344.26)	0.00	0.00	Completed
99	Providencia Elem. - Fire Alarm (CLOSED)	9,028.28	9,028.28	(9,028.28)	0.00	0.00	Completed
100	Providencia Elem. - Lighting & LED	412,227.00	412,227.00	(412,227.00)	0.00	0.00	Completed
101	Providencia Elem. - Network Infrastructure	314,064.96	314,064.96	(314,064.96)	0.00	0.00	Completed
102	Providencia Elem. - 21st Century	271,144.57	271,144.57	(271,144.57)	0.00	0.00	Completed
103	Providencia Elem. - Computers	66,170.46	66,170.46	(66,170.46)	0.00	0.00	Completed
104	Providencia Elem. - DOC CAMERAS	1,806.55	1,806.55	(1,806.55)	0.00	0.00	Completed
	COMBINED IMPROVEMENTS:	**$2,314,859.61**	**$2,314,859.61**	**($2,314,859.61)**	**$0.00**	**$0.00**	

BURBANK UNIFIED SCHOOL DISTRICT MEASURE S PROJECTS

	Project Name	Project Budget Estimate [1]	Project Commitments/ Encumbrances [2]	Project Expenditures to Date [2]	Remaining Budget Balance (Budget - Encumb.)	Remaining Encumb. Balance (Encumb.- Exp.)	Project Status
	A	B	C	D	E (B - C)	F (C + D)	G
	Theodore Roosevelt Elementary School - 2140000						
105	Theodore Roosevelt Elem. - Asphalt Project	$178,491.53	$178,491.53	($178,491.53)	$0.00	$0.00	Completed
106	Theodore Roosevelt Elem. - Fencing & Security	133,266.15	133,266.15	(133,266.15)	0.00	0.00	Completed
107	Theodore Roosevelt Elem. - Roofing (CLOSED)	188,417.29	188,417.29	(188,417.29)	0.00	0.00	Completed
108	Theodore Roosevelt Elem. - HVAC	90,413.02	90,413.02	(90,413.02)	0.00	0.00	Completed
109	Theodore Roosevelt Elem. - Recycled Irrigation	3,529.63	3,529.63	(3,529.63)	0.00	0.00	Completed
110	Theodore Roosevelt Elem. - Playground	581,014.63	581,014.63	(581,014.63)	0.00	0.00	Completed
111	**Theodore Roosevelt Elem. - Portables**	**4,570,654.65**	**4,570,654.65**	**(3,370,565.22)**	**0.00**	**1,200,089.43**	**Active**
112	Theodore Roosevelt Elem. - Master Clock/Emergency	123,316.96	123,316.96	(123,316.96)	0.00	0.00	Completed
113	Theodore Roosevelt Elem. - Fire Alarm	3,021.31	3,021.31	(3,021.31)	0.00	0.00	Completed
114	Theodore Roosevelt Elem. - Lighting & LED	385,309.00	385,309.00	(385,309.00)	0.00	0.00	Completed
115	Theodore Roosevelt Elem. - Doors & Hardware	77,789.31	77,789.31	(77,789.31)	0.00	0.00	Completed
116	Theodore Roosevelt Elem. - Network Infrastructure	274,401.01	274,401.01	(274,401.01)	0.00	0.00	Completed
117	Theodore Roosevelt Elem. - 21st Classroom	287,766.72	287,766.72	(287,766.72)	0.00	0.00	Completed
118	Theodore Roosevelt Elem. - Computers	75,216.65	75,216.65	(75,216.65)	0.00	0.00	Completed
119	Theodore Roosevelt Elem. - Document Cameras	10,142.35	10,142.35	(10,142.35)	0.00	0.00	Completed
	COMBINED IMPROVEMENTS:	**$6,982,750.21**	**$6,982,750.21**	**($5,782,660.78)**	**$0.00**	**$1,200,089.43**	

BURBANK UNIFIED SCHOOL DISTRICT MEASURE S PROJECTS

	Project Name	Project Budget Estimate [1]	Project Commitments/ Encumbrances [2]	Project Expenditures to Date [2]	Remaining Budget Balance (Budget - Encumb.)	Remaining Encumb. Balance (Encumb.- Exp.)	Project Status
	A	B	C	D	E (B - C)	F (C + D)	G
	R.L. Stevenson Elementary School - 2150000						
120	R.L. Stevenson Elem. - Asphalt Project	$395,528.00	$395,528.00	($395,528.00)	$0.00	$0.00	Completed
121	R.L. Stevenson Elem. - Fencing & Security	16,220.00	16,220.00	(16,220.00)	0.00	0.00	Completed
122	R.L. Stevenson Elem. - HVAC	188,162.36	188,162.36	(188,162.36)	0.00	0.00	Completed
123	R.L. Stevenson Elem. - Recycled Irrigation	12,185.55	12,185.55	(12,185.55)	0.00	0.00	Completed
124	R.L. Stevenson Elem. - Playground	204,624.34	204,624.34	(204,624.34)	0.00	0.00	Completed
125	R.L. Stevenson Elem. - Portables	7,469,677.57	7,469,677.57	(7,469,677.57)	0.00	0.00	Completed
126	R.L. Stevenson Elem. - Fire Alarm	275,231.33	275,231.33	(275,231.33)	0.00	0.00	Completed
127	R.L. Stevenson Elem. - Lighting & LED	269,514.00	269,514.00	(269,514.00)	0.00	0.00	Completed
128	R.L. Stevenson Elem. - Doors & Hardware	13,638.36	13,638.36	(13,638.36)	0.00	0.00	Completed
129	R.L. Stevenson Elem. - Network Infrastructure	377,738.92	377,738.92	(377,738.92)	0.00	0.00	Completed
130	R.L. Stevenson Elem. - 21st Century	267,522.03	267,522.03	(267,522.03)	0.00	0.00	Completed
131	R.L. Stevenson Elem. - Computers	75,197.25	75,197.25	(75,197.25)	0.00	0.00	Completed
132	R.L. Stevenson Elem. - Document Cameras	15,256.75	15,256.75	(15,256.75)	0.00	0.00	Completed
	COMBINED IMPROVEMENTS:	**$9,580,496.46**	**$9,580,496.46**	**($9,580,496.46)**	**$0.00**	**$0.00**	

BURBANK UNIFIED SCHOOL DISTRICT MEASURE S PROJECTS

	Project Name	Project Budget Estimate [1]	Project Commitments/ Encumbrances [2]	Project Expenditures to Date [2]	Remaining Budget Balance (Budget - Encumb.)	Remaining Encumb. Balance (Encumb.- Exp.)	Project Status
	A	B	C	D	E (B - C)	F (C + D)	G
	George Washington Elementary School - 2160000						
133	George Washington Elem. - Asphalt (CLOSED)	$145,836.96	$145,836.96	($145,836.96)	$0.00	$0.00	Completed
134	George Washington Elem. - Fencing & Security	114,833.55	114,833.55	(114,833.55)	0.00	0.00	Completed
135	George Washington Elem. - Roofing (CLOSED)	141,258.98	141,258.98	(141,258.98)	0.00	0.00	Completed
136	George Washington Elem. - HVAC (CLOSED)	1,305,625.50	1,305,625.50	(1,305,625.50)	0.00	0.00	Completed
137	George Washington Elem. - Playground (CLOSED)	314,469.89	314,469.89	(314,469.89)	0.00	0.00	Completed
138	George Washington Elem. - Solar Project (CLOSED)	524,037.25	524,037.25	(524,037.25)	0.00	0.00	Completed
139	George Washington Elem. - Portables	3,712,972.26	3,712,972.26	(3,712,972.26)	0.00	0.00	Completed
140	George Washington Elem. - EMS	525,831.00	525,831.00	(525,831.00)	0.00	0.00	Completed
141	George Washington Elem. - Master Clock/Emergency C (CLOSE	244,690.00	244,690.00	(244,690.00)	0.00	0.00	Completed
142	George Washington Elem. - Fire Alarm (CLOSED)	546,841.00	546,841.00	(546,841.00)	0.00	0.00	Completed
143	George Washington Elem. - Lighting & LED (CLOSED)	300,007.77	300,007.77	(300,007.77)	0.00	0.00	Completed
144	George Washington Elem. - Network Infrastructure	329,278.59	329,278.59	(329,278.59)	0.00	0.00	Completed
145	George Washington Elem. - 21st Century	212,572.92	212,572.92	(212,572.92)	0.00	0.00	Completed
146	George Washington Elem. - Computers	74,787.19	74,787.19	(74,787.19)	0.00	0.00	Completed
147	George Washington Elem. - Document Cameras	7,210.65	7,210.65	(7,210.65)	0.00	0.00	Completed
	COMBINED IMPROVEMENTS:	**$8,500,253.51**	**$8,500,253.51**	**($8,500,253.51)**	**$0.00**	**$0.00**	

BURBANK UNIFIED SCHOOL DISTRICT MEASURE S PROJECTS

	Project Name	Project Budget Estimate [1]	Project Commitments/ Encumbrances [2]	Project Expenditures to Date [2]	Remaining Budget Balance (Budget - Encumb.)	Remaining Encumb. Balance (Encumb.- Exp.)	Project Status
	A	B	C	D	E (B - C)	F (C + D)	G
	Luther Burbank Middle School - 3200000						
148	Luther Burbank Middle - Asphalt Project (CLOSED)	$616,603.92	$616,603.92	($616,603.92)	$0.00	$0.00	Completed
149	Luther Burbank Middle - Fencing & Security	221,886.00	221,886.00	(221,886.00)	0.00	0.00	Completed
150	Luther Burbank Middle - Roofing (CLOSED)	128,088.63	128,088.63	(128,088.63)	0.00	0.00	Completed
151	Luther Burbank Middle - HVAC (CLOSED)	3,665,520.99	3,665,520.99	(3,665,520.99)	0.00	0.00	Completed
152	Luther Burbank Middle - Plumbing Project (CLOSED)	222,385.39	222,385.39	(222,385.39)	0.00	0.00	Completed
153	Luther Burbank Middle - Recycled Irrigation	212,521.62	212,521.62	(212,521.62)	0.00	0.00	Completed
154	Luther Burbank Middle - Solar Project (CLOSED)	898,906.97	898,906.97	(898,906.97)	0.00	0.00	Completed
155	Luther Burbank Middle - Portables	20,303.20	20,303.20	(20,303.20)	0.00	0.00	Completed
156	Luther Burbank Middle - EMS (CLOSED)	972,217.00	972,217.00	(972,217.00)	0.00	0.00	Completed
157	Luther Burbank Middle - Master Clock/Emergency Com	0.00	0.00	0.00	0.00	0.00	Completed
158	Luther Burbank Middle - Fire Alarm	53,975.63	53,975.63	(53,975.63)	0.00	0.00	Completed
159	Luther Burbank Middle - Lighting & LED (CLOSED)	474,407.59	474,407.59	(474,407.59)	0.00	0.00	Completed
160	Luther Burbank Middle - Network Infrastructure	479,098.03	479,098.03	(479,098.03)	0.00	0.00	Completed
161	Luther Burbank Middle - 21st Century	420,810.03	420,810.03	(420,810.03)	0.00	0.00	Completed
162	Luther Burbank Middle - Telephone	1,875.00	1,875.00	(1,875.00)	0.00	0.00	Completed
163	Luther Burbank Middle - E-Readers	170,133.90	170,133.90	(170,133.90)	0.00	0.00	Completed
164	Luther Burbank Middle - Computers	249,192.18	249,192.18	(249,192.18)	0.00	0.00	Completed
165	Luther Burbank Middle - Document Cameras	24,307.51	24,307.51	(24,307.51)	0.00	0.00	Completed
	COMBINED IMPROVEMENTS:	**$8,832,233.59**	**$8,832,233.59**	**($8,832,233.59)**	**$0.00**	**$0.00**	

BURBANK UNIFIED SCHOOL DISTRICT MEASURE S PROJECTS

	Project Name	Project Budget Estimate [1]	Project Commitments/ Encumbrances [2]	Project Expenditures to Date [2]	Remaining Budget Balance (Budget - Encumb.)	Remaining Encumb. Balance (Encumb.- Exp.)	Project Status
	A	B	C	D	E (B - C)	F (C + D)	G
	Dolores Huerta Middle School - 3210000						
166	Dolores Huerta Middle - Asphalt (CLOSED)	$253,189.76	$253,189.76	($253,189.76)	$0.00	$0.00	Completed
167	Dolores Huerta Middle - Fencing & Security	363,234.96	363,234.96	(363,234.96)	0.00	0.00	Completed
168	Dolores Huerta Middle - Roofing (CLOSED)	253,064.00	253,064.00	(253,064.00)	0.00	0.00	Completed
169	Dolores Huerta Middle - HVAC (CLOSED)	2,873,791.16	2,873,791.16	(2,873,791.16)	0.00	0.00	Completed
170	Dolores Huerta Middle - Plumbing (CLOSED)	150,920.48	150,920.48	(150,920.48)	0.00	0.00	Completed
171	Dolores Huerta Middle - Recycled Irrigation (CLOSED)	161,765.00	161,765.00	(161,765.00)	0.00	0.00	Completed
172	Dolores Huerta Middle - Playground	138,878.00	138,878.00	(138,878.00)	0.00	0.00	Completed
173	Dolores Huerta Middle - Solar Project (CLOSED)	523,564.34	523,564.34	(523,564.34)	0.00	0.00	Completed
174	Dolores Huerta Middle - Portables	649,521.41	649,521.41	(649,521.41)	0.00	0.00	Completed
175	Dolores Huerta Middle - EMS (CLOSED)	567,780.00	567,780.00	(567,780.00)	0.00	0.00	Completed
176	Dolores Huerta Middle - Master Clock (CLOSED)	317,607.00	317,607.00	(317,607.00)	0.00	0.00	Completed
177	Dolores Huerta Middle - Fire Alarm (CLOSED)	837,504.00	837,504.00	(837,504.00)	0.00	0.00	Completed
178	Dolores Huerta Middle - Lighting & LED (CLOSED)	530,322.01	530,322.01	(530,322.01)	0.00	0.00	Completed
179	Dolores Huerta Middle - Doors & Hardware (CLOSED)	950,778.97	950,778.97	(516,781.49)	0.00	433,997.48	**Active**
180	Dolores Huerta Middle - Network Infrastructure	659,739.49	659,739.49	(659,739.49)	0.00	0.00	Completed
181	Dolores Huerta Middle - 21st Century	458,918.66	458,918.66	(458,918.66)	0.00	0.00	Completed
182	Dolores Huerta Middle - E-Readers	164,360.29	164,360.29	(164,360.29)	0.00	0.00	Completed
183	Dolores Huerta Middle - Computers	258,052.57	258,052.57	(258,052.57)	0.00	0.00	Completed
184	Dolores Huerta Middle - Document Cameras	23,962.05	23,962.05	(23,962.05)	0.00	0.00	Completed
	COMBINED IMPROVEMENTS:	**$10,136,954.15**	**$10,136,954.15**	**($9,702,956.67)**	**$0.00**	**$433,997.48**	

BURBANK UNIFIED SCHOOL DISTRICT MEASURE S PROJECTS

	Project Name	Project Budget Estimate [1]	Project Commitments/ Encumbrances [2]	Project Expenditures to Date [2]	Remaining Budget Balance (Budget - Encumb.)	Remaining Encumb. Balance (Encumb.- Exp.)	Project Status
	A	B	C	D	E (B - C)	F (C + D)	G
	John Muir Middle School - 3220000						
185	John Muir Middle - Asphalt Project (CLOSED)	$633,329.10	$633,329.10	($633,329.10)	$0.00	$0.00	Completed
186	John Muir Middle - Fencing & Security	173,200.20	173,200.20	(173,200.20)	0.00	0.00	Completed
187	John Muir Middle - Roofing (CLOSED)	306,085.26	306,085.26	(306,085.26)	0.00	0.00	Completed
188	John Muir Middle - HVAC (CLOSED)	2,761,310.46	2,761,310.46	(2,761,310.46)	0.00	0.00	Completed
189	John Muir Middle - Solar (CLOSED)	371,163.75	371,163.75	(371,163.75)	0.00	0.00	Completed
190	**John Muir Middle - Portables**	**47,149.31**	**47,149.31**	**(35,949.31)**	**0.00**	**11,200.00**	**Active**
191	John Muir Middle - EMS (CLOSED)	784,719.50	784,719.50	(784,719.50)	0.00	0.00	Completed
192	John Muir Middle - Master Clock	2,862.50	2,862.50	(2,862.50)	0.00	0.00	Completed
193	John Muir Middle - Fire Alarm	705,867.88	705,867.88	(705,867.88)	0.00	0.00	Completed
194	John Muir Middle - Lighting & LED (CLOSED)	768,300.53	768,300.53	(768,300.53)	0.00	0.00	Completed
195	John Muir Middle - Network Infrastructure	922,682.76	922,682.76	(922,682.76)	0.00	0.00	Completed
196	John Muir Middle - 21st Classroom	579,826.77	579,826.77	(579,826.77)	0.00	0.00	Completed
197	John Muir Middle - Telephone	31,386.73	31,386.73	(31,386.73)	0.00	0.00	Completed
198	John Muir Middle - E-Readers	146,484.82	146,484.82	(146,484.82)	0.00	0.00	Completed
199	John Muir Middle - Computers	311,967.25	311,967.25	(311,967.25)	0.00	0.00	Completed
200	John Muir Middle - Document Cameras	29,773.80	29,773.80	(29,773.80)	0.00	0.00	Completed
	COMBINED IMPROVEMENTS:	**$8,576,110.62**	**$8,576,110.62**	**($8,564,910.62)**	**$0.00**	**$11,200.00**	

BURBANK UNIFIED SCHOOL DISTRICT MEASURE S PROJECTS

	Project Name	Project Budget Estimate [1]	Project Commitments/ Encumbrances [2]	Project Expenditures to Date [2]	Remaining Budget Balance (Budget - Encumb.)	Remaining Encumb. Balance (Encumb.- Exp.)	Project Status
	A	B	C	D	E (B - C)	F (C + D)	G
	Burbank High School - 4310000						
201	Burbank High - Plumbing	$28,053.00	$28,053.00	($28,053.00)	$0.00	$0.00	Completed
202	Burbank High - Portables	5,466.75	5,466.75	(76.75)	0.00	5,390.00	Completed
203	Burbank High - EMS	56,664.00	56,664.00	(56,664.00)	0.00	0.00	Completed
204	Burbank High - Fire Alarm (CLOSED)	8,867.15	8,867.15	(8,867.15)	0.00	0.00	Completed
205	Burbank High - Lighting & LED	2,366,672.87	2,366,672.87	(2,366,672.87)	0.00	0.00	Completed
206	**Burbank High - Network Infrastructure**	**1,844,838.72**	**1,844,838.72**	**(1,701,023.13)**	**0.00**	**143,815.59**	**Active**
207	Burbank High - 21st Century	785,553.19	785,553.19	(785,553.19)	0.00	0.00	Completed
208	Burbank High - Telephone	35,203.72	35,203.72	(35,203.72)	0.00	0.00	Completed
209	Burbank High - E-Readers	277,495.80	277,495.80	(277,495.80)	0.00	0.00	Completed
210	Burbank High - Computers	345,327.16	345,327.16	(345,327.16)	0.00	0.00	Completed
211	Burbank High - Document Cameras	67,947.33	67,947.33	(67,947.33)	0.00	0.00	Completed
212	Burbank High - Fencing & Security	25,915.00	25,915.00	(25,915.00)	0.00	0.00	Completed
	COMBINED IMPROVEMENTS:	**$5,848,004.69**	**$5,848,004.69**	**($5,698,799.10)**	**$0.00**	**$149,205.59**	

BURBANK UNIFIED SCHOOL DISTRICT MEASURE S PROJECTS

	Project Name	Project Budget Estimate [1]	Project Commitments/ Encumbrances [2]	Project Expenditures to Date [2]	Remaining Budget Balance (Budget - Encumb.)	Remaining Encumb. Balance (Encumb.- Exp.)	Project Status
	A	B	C	D	E (B - C)	F (C + D)	G
	John Burroughs High School - 4320000						
213	John Burroughs High - Fencing & Security	$2,280.00	$2,280.00	($2,280.00)	$0.00	$0.00	Completed
214	John Burroughs High - Roofing (CLOSED)	474,993.00	474,993.00	(474,993.00)	0.00	0.00	Completed
215	John Burroughs High - HVAC (CLOSED)	1,254,123.64	1,254,123.64	(1,254,123.64)	0.00	0.00	Completed
216	John Burroughs High - Recycled Irrigation	3,796.89	3,796.89	(3,796.89)	0.00	0.00	Completed
217	John Burroughs High - EMS (CLOSED)	160,742.00	160,742.00	(160,742.00)	0.00	0.00	Completed
218	John Burroughs High - Fire Alarm	9,487.85	9,487.85	(9,487.85)	0.00	0.00	Completed
219	John Burroughs High - Lighting & LED (CLOSED)	783,942.06	783,942.06	(783,942.06)	0.00	0.00	Completed
220	John Burroughs High - Network Infrastructure	1,303,335.48	1,303,335.48	(1,303,335.48)	0.00	0.00	Completed
221	John Burroughs High - 21st Century	939,486.52	939,486.52	(939,486.52)	0.00	0.00	Completed
222	John Burroughs High - E-Readers	310,041.01	310,041.01	(310,041.01)	0.00	0.00	Completed
223	John Burroughs High - Computers	276,626.19	276,626.19	(276,626.19)	0.00	0.00	Completed
224	John Burroughs High - Document Cameras	451.12	451.12	(451.12)	0.00	0.00	Completed
	COMBINED IMPROVEMENTS:	**$5,519,305.76**	**$5,519,305.76**	**($5,519,305.76)**	**$0.00**	**$0.00**	

BURBANK UNIFIED SCHOOL DISTRICT MEASURE S PROJECTS

	Project Name	Project Budget Estimate [1]	Project Commitments/ Encumbrances [2]	Project Expenditures to Date [2]	Remaining Budget Balance (Budget - Encumb.)	Remaining Encumb. Balance (Encumb.- Exp.)	Project Status
	A	B	C	D	E (B - C)	F (C + D)	G
	Horace Mann School - 5080000						
225	Horace Mann - Asphalt	$1,221,309.10	$1,221,309.10	($1,221,309.10)	$0.00	$0.00	Completed
226	Horace Mann - Fencing & Security (CLOSED)	97,557.29	97,557.29	(97,557.29)	0.00	0.00	Completed
227	Horace Mann - Roofing	251,458.61	251,458.61	(251,458.61)	0.00	0.00	Completed
228	Horace Mann - HVAC	1,094,418.00	1,094,418.00	(1,094,418.00)	0.00	0.00	Completed
229	Horace Mann - Plumbing	1,362,658.00	1,362,658.00	(1,362,658.00)	0.00	0.00	Completed
230	Horace Mann - Recycled Irrigation	18,753.14	18,753.14	(18,753.14)	0.00	0.00	Completed
231	Horace Mann - Playground	51,226.00	51,226.00	(51,226.00)	0.00	0.00	Completed
232	Horace Mann - Portables	2,534,532.17	2,534,532.17	(2,534,532.17)	0.00	0.00	Completed
233	Horace Mann - EMS	325,000.00	325,000.00	(325,000.00)	0.00	0.00	Completed
234	Horace Mann - Master Clock/Emergency Comm	321,994.56	321,994.56	(321,994.56)	0.00	0.00	Completed
235	Horace Mann - Fire Alarm	354,375.00	354,375.00	(354,375.00)	0.00	0.00	Completed
236	Horace Mann - Lighting & LED	475,000.00	475,000.00	(475,000.00)	0.00	0.00	Completed
237	Horace Mann - Doors & Hardware	989,020.00	989,020.00	(989,020.00)	0.00	0.00	Completed
238	Horace Mann - Network Infrastructure	321,338.37	321,338.37	(321,338.37)	0.00	0.00	Completed
239	Horace Mann - Telephone	94,134.23	94,134.23	(94,134.23)	0.00	0.00	Completed
240	Horace Mann - Computers	19,322.07	19,322.07	(19,322.07)	0.00	0.00	Completed
	COMBINED IMPROVEMENTS:	**$9,532,096.54**	**$9,532,096.54**	**($9,532,096.54)**	**$0.00**	**$0.00**	

BURBANK UNIFIED SCHOOL DISTRICT MEASURE S PROJECTS

	Project Name	Project Budget Estimate [1]	Project Commitments/ Encumbrances [2]	Project Expenditures to Date [2]	Remaining Budget Balance (Budget - Encumb.)	Remaining Encumb. Balance (Encumb.- Exp.)	Project Status
	A	B	C	D	E (B - C)	F (C + D)	G
	Magnolia Park School - 5170000						
241	Magnolia Park - Lighting & LED	$37,288.00	$37,288.00	($37,288.00)	$0.00	$0.00	Completed
242	Magnolia Park - Network Infrastructure	900.00	900.00	(900.00)	0.00	0.00	Completed
243	Magnolia Park - 21st Century	30,196.48	30,196.48	(30,196.48)	0.00	0.00	Completed
244	Magnolia Park - Computers	6,654.05	6,654.05	(6,654.05)	0.00	0.00	Completed
245	Magnolia Park - Document Cameras	1,353.35	1,353.35	(1,353.35)	0.00	0.00	Completed
	COMBINED IMPROVEMENTS:	**$76,391.88**	**$76,391.88**	**($76,391.88)**	**$0.00**	**$0.00**	
	Community Day School - 5260000						
246	Community Day School - Lighting & LED	$68,054.00	$68,054.00	($68,054.00)	$0.00	$0.00	Completed
247	Community Day School - Network Infrastructure	47,530.89	47,530.89	(47,530.89)	0.00	0.00	Completed
248	Community Day School - 21st Classroom	42,242.46	42,242.46	(42,242.46)	0.00	0.00	Completed
249	Community Day School - E-Readers	28,613.18	28,613.18	(28,613.18)	0.00	0.00	Completed
250	Community Day School - Computer	16,006.44	16,006.44	(16,006.44)	0.00	0.00	Completed
	COMBINED IMPROVEMENTS:	**$202,446.97**	**$202,446.97**	**($202,446.97)**	**$0.00**	**$0.00**	

BURBANK UNIFIED SCHOOL DISTRICT MEASURE S PROJECTS

	Project Name	Project Budget Estimate [1]	Project Commitments/ Encumbrances [2]	Project Expenditures to Date [2]	Remaining Budget Balance (Budget - Encumb.)	Remaining Encumb. Balance (Encumb.- Exp.)	Project Status
	A	B	C	D	E (B - C)	F (C + D)	G
	Monterey High School - 5300000						
251	Monterey High - Fencing & Security	$38,908.61	$38,908.61	($38,908.61)	$0.00	$0.00	Completed
252	Monterey High - Recycled Irrigation	10,354.60	10,354.60	(10,354.60)	0.00	0.00	Completed
253	Monterey High - Lighting & LED	127,850.00	127,850.00	(127,850.00)	0.00	0.00	Completed
254	Monterey High - Network Infrastructure	144,234.67	144,234.67	(144,234.67)	0.00	0.00	Completed
255	Monterey High - 21st Century	80,269.85	80,269.85	(80,269.85)	0.00	0.00	Completed
256	Monterey High - Telephone	15,379.13	15,379.13	(15,379.13)	0.00	0.00	Completed
257	Monterey High - E-Readers	16,205.02	16,205.02	(16,205.02)	0.00	0.00	Completed
258	Monterey High - Computers	52,319.44	52,319.44	(52,319.44)	0.00	0.00	Completed
259	Monterey High - Document Cameras	2,712.30	2,712.30	(2,712.30)	0.00	0.00	Completed
	COMBINED IMPROVEMENTS:	**$488,233.62**	**$488,233.62**	**($488,233.62)**	**$0.00**	**$0.00**	

BURBANK UNIFIED SCHOOL DISTRICT MEASURE S PROJECTS

	Project Name	Project Budget Estimate [1]	Project Commitments/ Encumbrances [2]	Project Expenditures to Date [2]	Remaining Budget Balance (Budget - Encumb.)	Remaining Encumb. Balance (Encumb.- Exp.)	Project Status
	A	B	C	D	E (B - C)	F (C + D)	G
	Adult Education School - 5330000						
260	Adult Ed. - Asphalt	$6,630.00	$6,630.00	($6,630.00)	$0.00	$0.00	Completed
261	Adult Ed. - Fencing & Security	89,707.00	89,707.00	(89,707.00)	0.00	0.00	Completed
262	Adult Ed. - Roofing (CLOSED)	109,626.02	109,626.02	(109,626.02)	0.00	0.00	Completed
263	Adult Ed. - Playground	87,172.63	87,172.63	(87,172.63)	0.00	0.00	Completed
264	Adult Ed. - Solar Project (CLOSED)	369,273.11	369,273.11	(369,273.11)	0.00	0.00	Completed
265	Adult Ed. - Network Infrastructure	208,384.56	208,384.56	(208,384.56)	0.00	0.00	Completed
	COMBINED IMPROVEMENTS:	**$870,793.32**	**$870,793.32**	**($870,793.32)**	**$0.00**	**$0.00**	
	Burbank Ind. Learning Academy - 5750000						
266	Burbank Ind. Learning Academy - Portables	$12,047.50	$12,047.50	($12,047.50)	$0.00	$0.00	Completed
267	Burbank Ind. Learning Academy - Lighting & LED	24,925.00	24,925.00	(24,925.00)	0.00	0.00	Completed
268	Burbank Ind. Learning Academy - Networking Infrast	22,401.81	22,401.81	(22,401.81)	0.00	0.00	Completed
269	Burbank Ind. Learning Academy - Computer	20,484.73	20,484.73	(20,484.73)	0.00	0.00	Completed
	COMBINED IMPROVEMENTS:	**$79,859.04**	**$79,859.04**	**($79,859.04)**	**$0.00**	**$0.00**	

BURBANK UNIFIED SCHOOL DISTRICT MEASURE S PROJECTS

	Project Name	Project Budget Estimate [1]	Project Commitments/ Encumbrances [2]	Project Expenditures to Date [2]	Remaining Budget Balance (Budget - Encumb.)	Remaining Encumb. Balance (Encumb.- Exp.)	Project Status
	A	B	C	D	E (B - C)	F (C + D)	G
	District Office - 7400000						
270	**District Office**	**$20,475.00**	**$20,475.00**	**($14,400.00)**	**$0.00**	**$6,075.00**	**Active**
271	District Office - Lighting & LED	362,832.00	362,832.00	(362,832.00)	0.00	0.00	Completed
272	District Office - Networking Infrastructure	277,194.95	277,194.95	(277,194.95)	0.00	0.00	Completed
273	District Office - 21st Classroom	1,084.00	1,084.00	(1,084.00)	0.00	0.00	Completed
274	District Office - Computers	189,494.17	189,494.17	(189,494.17)	0.00	0.00	Completed
275	**Bond Program Expenses (Program Wide)**	**5,848,634.28**	**5,848,634.28**	**(5,777,816.76)**	**0.00**	**70,817.52**	**Active**
276	**Facilities - District Project Support**	**2,100,458.90**	**2,100,458.90**	**(2,089,522.92)**	**0.00**	**10,935.98**	**Active**
277	Bond Program Expenses (Program Wide) - Undefined	40,050.00	40,050.00	(40,050.00)	0.00	0.00	Completed
278	Facilities Services - EMS	9,361.70	9,361.70	(9,361.70)	0.00	0.00	Completed
	COMBINED IMPROVEMENTS:	**$8,849,585.00**	**$8,849,585.00**	**($8,761,756.50)**	**$0.00**	**$87,828.50**	

BURBANK UNIFIED SCHOOL DISTRICT MEASURE S PROJECTS

	Project Name	Project Budget Estimate [1]	Project Commitments/ Encumbrances [2]	Project Expenditures to Date [2]	Remaining Budget Balance (Budget - Encumb.)	Remaining Encumb. Balance (Encumb.- Exp.)	Project Status
	A	B	C	D	E (B - C)	F (C + D)	G
	Technology Projects - 7730000						
279	Technology Services - Solar	$298,362.00	$298,362.00	($298,362.00)	$0.00	$0.00	Completed
280	DSC - Lighting & LED	207,894.00	207,894.00	(207,894.00)	0.00	0.00	Completed
281	Technology Services - District Project Support	1,807.11	1,807.11	(1,807.11)	0.00	0.00	Completed
282	**Technology Services - Network Infrastructure**	**4,804,815.43**	**4,804,815.43**	**(4,333,558.37)**	**0.00**	**471,257.06**	**Active**
283	Technology Services - 21st Century	28,089.79	28,089.79	(28,089.79)	0.00	0.00	Completed
284	Technology Services - Telephone	1,469,187.78	1,469,187.78	(1,469,187.78)	0.00	0.00	Completed
	COMBINED IMPROVEMENTS:	**$6,810,156.11**	**$6,810,156.11**	**($6,338,899.05)**	**$0.00**	**$471,257.06**	

COMBINED PROGRAM TOTALS:	**$146,919,204.19**	**$146,919,204.19**	**($143,316,636.53)**	**$0.00**	**$3,602,567.66**	

1 **Estimated Project Budgets have been provided by District construction mangers and Staff.**

2 **Project Encumbrances & Expenditures have been updated and balanced to the Los Angeles County General Ledger Reports as of 12/12/2024 and include current liabilities.**

2013 MEASURE S G.O. BOND ELECTION

Glossary of Measure S Program Funding Sources

Fund 21 - General Obligation Bonds (G.O. Bonds): Measure S is a voter approved bond measure within the boundaries of the District. It represents a maximum tax of $60 per $100,000 of assessed property value.

Fund 25 - Developer Fees: School districts have the ability to impose impact fees from new residential development or additions and commercial/industrial development for the construction or reconstruction of school facilities. Developer fees are collected at the time a building permit is issued and are restricted to the funding of additional capacity (e.g. New Construction).

Fund 35 - State School Facility Program Grants (SFP): The SFP provides grants for school districts to acquire school sites, construct new school facilities, or modernize existing school facilities. The two major funding types available are "new construction" and "modernization". The new construction grant provides funding on a 50/50 State and local match basis. The modernization grant provides funding on a 60/40 basis.

Prop. 39 – Energy Savings – California Clean Energy Jobs Act: Prop. 39 is an energy efficiency grant program that provides funding for eligible repairs to heating, ventilation, and air-conditioning (HVAC) systems; new chillers, boilers and furnaces; new lighting and lighting control systems; Installation of energy-efficient windows, programmable thermostats, and thermal window shades; and on-site clean energy generation, such as solar photovoltaic.

Fund 14 – Deferred Maintenance Fund: On January 23, 2013, the SAB approved the last annual item to distribute $254,430,098 in DMP funding to school districts and county offices of education. One hundred percent of the funding available was proportionately distributed to all participating school districts and county offices of education based on a funding baseline established by the SAB on April 22, 2009 for the 2008/2009 through 2012/2013 funding cycles.

Fund 40 – District Special Reserve Fund: This fund represents the District's Capital Facility Fund Reserve.

E-Rate Funding: The Schools and Libraries Division (SLD) of the Universal Service Administrative Company (USAC) provides affordable access to telecommunications services for all eligible schools and libraries in the United States. The USAC is a not-for-profit corporation appointed by the Federal Communications Commission (FCC) to ensure that the benefits of telecommunications services reach students and communities across the country. The Program provides discounts on telecommunications services, Internet access and internal connections.

EXHIBIT E

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Board of Education and Citizens' Oversight Committee
Burbank Unified School District
Burbank, California

We have audited the financial statements of the Measure S Bond Building Fund of the Burbank Unified School District (the District) as of and for the year ended June 30, 2024, and have issued our report thereon dated December 9, 2024. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit in our engagement agreement dated March 4, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the bond fund financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2024.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent and clear.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

EXHIBIT E

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Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

The following material misstatements detected as a result of audit procedures were corrected by management:

> Construction services performed through June 2024 that were not recorded in the General Ledger as of June 30, 2024, resulting in Accounts Payable and Construction Expense being understated by $348,435.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 9, 2024.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

***

This report is intended solely for the information and use of management, the Board of Education, and members of the Citizens' Oversight Committee and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Glendora, California
December 9, 2024

BURBANK UNIFIED SCHOOL DISTRICT

PROPOSITION 39 GENERAL OBLIGATION BONDS
BOND BUILDING FUND
MEASURE S
FINANCIAL AND PERFORMANCE AUDITS

YEAR ENDED JUNE 30, 2024



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BURBANK UNIFIED SCHOOL DISTRICT
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YEAR ENDED JUNE 30, 2024

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INDEPENDENT AUDITORS' REPORT

Board of Education
Measure S Citizens' Oversight Committee
Burbank Unified School District
Burbank, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Measure S Bond Building Fund of the Burbank Unified School District (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure S Bond Building Fund of the District as of June 30, 2024, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Measure S Bond Building Fund and do not purport to, and do not, present fairly the financial position of the District as of June 30, 2024 or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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Responsibilities of Management for the Financial Statements

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Board of Education
Measure S Citizens' Oversight Committee
Burbank Unified School District

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2024 on our consideration of the District's internal control over the Measure S Bond Building Fund 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 the District's internal control over the Measure S Bond Building Fund financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over the Measure S Bond Building Fund financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Glendora, California
December 9, 2024

BURBANK UNIFIED SCHOOL DISTRICT
MEASURE S BOND BUILDING FUND
BALANCE SHEET
JUNE 30, 2024

ASSETS

Cash in County Treasury	$ 4,692,223
Accounts Receivable	51,662
Total Assets	$ 4,743,885

LIABILITIES AND FUND BALANCE

LIABILITIES	
Accounts payable	$ 548,160
Total Liabilities	548,160
FUND BALANCE	
Restricted	4,195,725
Total Fund Balance	4,195,725
Total Liabilities and Fund Balance	$ 4,743,885

See accompanying Notes to Financial Statements.

BURBANK UNIFIED SCHOOL DISTRICT
MEASURE S BOND BUILDING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2024

REVENUES	
Interest and Investment Income	$ 201,969
Total Revenues	201,969
EXPENDITURES	
Salaries	13,285
Benefits	5,781
Supplies	20,226
Other Services	99,551
Capital Outlay	1,065,063
Total Expenditures	1,203,906
Deficiency of Revenues over Expenditures	(1,001,937)
Fund Balance - Beginning of Year	5,197,662
FUND BALANCE - END OF YEAR	$ 4,195,725

See accompanying Notes to Financial Statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting Policies

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and *Audits of State and Local Governmental Units* issued by the American Institute of Certified Public Accountants.

Financial Reporting Entity

The financial statements include only the Measure S Bond Building Fund of the District used to account for Measure S projects. This fund was established to account for the expenditures of the general obligation bonds issued under the General Obligation Bonds Election of 2012. These financial statements are not intended to present fairly the financial position and results of operations of the District in compliance with accounting principles generally accepted in the United States of America.

Fund Structure

The statement of revenues, expenditures, and change in fund balance is a statement of financial activities of the Measure S Bond Building Fund related to the current reporting period. Fund expenditures frequently include amounts for land, buildings, equipment, retirement of indebtedness, transfers to other funds, etc. Consequently, these statements do not purport to present the result of operations or the net income or loss for the period as would a statement of income for a profit-type organization.

Basis of Accounting

The Measure S Bond Building Fund is maintained on the modified accrual basis of accounting. As such, revenues are recognized when they become susceptible to accrual, which is to say, when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized in the accounting period in which the liability is incurred (when goods are received, or services rendered).

Cash in the county treasury is recorded at cost, which approximates fair value.

Fund Balance Classification

The governmental fund financial statements present fund balance classifications that comprise a hierarchy based on the extent to which the District is bound to honor constraints on the specific purposes for which amounts can be spent. Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation are considered restricted. The fund balance of the Measure S Bond Building Fund is therefore classified as restricted.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets and Long-Term Debt

The accounting and reporting treatment applied to the capital assets and long-term liabilities associated with the Measure S Bond Building Fund are determined by its measurement focus. The Measure S Bond Building Fund is accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered a measure of "available spendable resources". Thus, the capital assets and long-term liabilities associated with the Measure S Bond Building Fund are accounted for in the basic financial statements of the District.

Estimates

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

NOTE 2 DEPOSITS – CASH IN COUNTY TREASURY

In accordance with Education Code Section 41001, the District maintains substantially all its cash in the Los Angeles County Treasury as part of the common investment pool. The District is considered an involuntary participant in the investment pool. These pooled funds are recorded at amortized cost which approximates fair value. Fair value of the pooled investments at June 30, 2024 is measured at 96.17% of amortized cost. The District's deposits in the fund are highly liquid.

The county is authorized to deposit cash and invest excess funds by California Government Code Sections 53601, 53635, 53534 and 53648. The county is restricted to invest time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The funds maintained by the county are either secured by federal depository insurance or are collateralized. The county investment pool is not required to be rated. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

The county investment pool is not registered as an investment company with the Securities and Exchange Commission (SEC) nor is it an SEC Rule 2a7-like pool. California Government Code statues and the County Board of Supervisors set forth the various investment policies that the Country Treasurer follow. The method used to determine the value of the participant's equity withdrawn is based on the book value, which is amortized cost, of the participant's percentage participation on the date of such withdrawals.

NOTE 2 DEPOSITS – CASH IN COUNTY TREASURY (CONTINUED)

The pool sponsor's annual financial report may be obtained from the Los Angeles County Public Affairs Office, Kenneth Hahn Hall of Administration, 500 W. Temple St, Room 358, Los Angeles, California 90012.

NOTE 3 PURCHASE COMMITMENTS

As of June 30, 2024, the District was committed under various capital expenditure purchase agreements for Measure S bond projects totaling approximately $1.8 million.

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INDEPENDENT AUDITORS' 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*

Board of Education
Measure S Citizens' Oversight Committee
Burbank Unified School District
Burbank, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Measure S Bond Building Fund of the Burbank Unified School District (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Measure S bond Building Fund of the District's basic financial statements, and have issued our report thereon dated December 9, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2024-001 that we consider to be a material weakness.

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Board of Education
Measure S Citizens' Oversight Committee
Burbank Unified School District

Report on Compliance and Other Matters

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

Burbank Unified School District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Glendora, California
December 9, 2024

BURBANK UNIFIED SCHOOL DISTRICT
MEASURE S BOND BUILDING FUND
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2024

2024-001 Internal Control: Year End Closing

Criteria: The preparation of the financial statements in accordance with Generally Accepted Accounting Principles (GAAP) requires the accrual of amounts due for services rendered on or before the close of the fiscal year.

Condition: The District's ending balance for the Building Fund accounts payable was understated as for construction services as of June 30, 2024.

Effect: The missed accrual, resulted in an audit adjustment of $348,435 to correct the understatement of accounts payable and construction related expenses 6/30/2024.

Cause: There were staffing shortages and/or turnover in accounting department personnel.

Repeat Finding: No

Recommendation: Procedures related to the closing and reconciliation process should be established to include evaluating invoices for accrual to include invoices approved by facilities department staff after the fiscal year end but prior to close as well as evaluating key vendors with outstanding invoices for purchases of items or services received as of the fiscal year end. Review by individuals not immediately involved in the closing should be done to identify errors or omissions.

Corrective Action Plan: The District will start the year end reconciliation process and planning earlier and create written protocols. The District will also work with LACOE to ensure personnel have an understanding of the closing process for different types of resources/funds so that the District is reviewing appropriately.

BURBANK UNIFIED SCHOOL DISTRICT
MEASURE S BOND BUILDING FUND
SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2024

There were no findings related to the financial audit of the Measure S Bond Building Fund for the year ended June 30, 2023.

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INDEPENDENT AUDITORS' REPORT ON PROPOSITION 39 COMPLIANCE REQUIREMENTS

Board of Education
Measure S Citizens' Oversight Committee
Burbank Unified School District
Burbank, California

We have conducted a performance audit of the Burbank Unified School District (the District) Measure S bond funds for the fiscal year ended June 30, 2024.

We conducted this performance audit in accordance with generally accepted *Government Auditing Standards* issued by the Comptroller General of the United States. 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 on page 13 of this report which includes determining the District's compliance with the performance requirements for the Proposition 39 Measure S bond funds under the applicable provisions of Section 1(b)(3)(C) of Article XIIIA of the California Constitution. Management is responsible for the District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal control of the District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution. Accordingly, we do not express any assurance on internal controls.

The results of our tests indicated that, in all significant respects, the District expended Measure S bond funds for the fiscal year ended June 30, 2024, only for the specific projects developed by the District's Board of Education, and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Glendora, California
December 9, 2024

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BACKGROUND INFORMATION

In November 2000, the voters of the state of California approved Proposition 39 authorizing the issuance of general obligation bonds by California public school districts and community colleges under certain circumstances and subject to certain conditions.

On March 5, 2013, a general obligation bond proposition (Measure S) of the District was approved by the voters of that District. Measure S authorized the District to issue up to $110,000,000 of general obligation bonds to finance various capital projects and related costs, as specified in the bond measure provisions.

Pursuant to the requirements of Proposition 39, and related state legislation, the Board of Education of the District established a Citizens' Oversight Committee and appointed its members. The principal purpose of the Citizens' Oversight Committee, as set out in state law, is to inform the public as to the expenditures of the proceeds of the bonds issued pursuant to the Measure S bond authorization. The Citizens' Oversight Committee is required to issue at least one report annually as to its activities and findings.

Section 1(b)(3)(C) of Article XIIIA of the California Constitution requires the District to conduct an annual independent performance audit to ensure that the proceeds of the bonds deposited into the Measure S Bond Building Fund have been expended only for the authorized bond projects.

OBJECTIVES

The objectives of our performance audit were to:

- Determine the expenditures charged to the District Measure S Bond Building Fund.
- Determine whether expenditures charged to the Measure S Bond Building Fund have been made in accordance with the bond project list approved by the voters through the approval of Measure S in March 2013.

SCOPE OF THE AUDIT

The scope of our performance audit covered the fiscal period from July 1, 2023 to June 30, 2024. The propriety of expenditures for capital projects and maintenance projects funded through other state or local funding sources, other than the proceeds of the bonds, were not included within the scope of our audit. Expenditures incurred subsequent to June 30, 2024, were not reviewed or included within the scope of our audit or in this report.

PROCEDURES PERFORMED

- We identified the expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger and project listing.

- We selected a judgmental sample of expenditures considering all object codes and projects for the year ended June 30, 2024. Our sample included 17 transactions totaling $655,700. This represents 55% of total expenditures of $1,184,840, excluding salaries and benefits, of $19,066.

- We reviewed the invoices and supporting documentation to determine that expenditures charged to projects were:

    - Supported by invoices with evidence of proper approval and documentation of receipt of goods or services;
    - Supported by proper bid documentation, as applicable;
    - Properly expended on the authorized bond projects as listed on the voter-approved bond project list.

- We tested salaries and benefits of $19,066.

    - We obtained the Allocation of Personnel Costs and reconciled salaries and benefits to the expenditures recorded to the general ledger. For those personnel allocated at less than 100%, we obtained monthly time studies to verify the percentage charged to bond funds was supported. We obtained the Personnel Transaction request forms to determine that the individuals were approved and assigned to perform work associated with the authorized bond projects as allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

CONCLUSION

The results of our tests indicated that, in all significant respects, the District has properly accounted for the expenditures of the funds held in the Measure S Bond Building Fund and that such expenditures were made on authorized bond projects.



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