Measure JJ Independent Citizens' Oversight Committee
2024-2025 Annual Report

March 18, 2026

Solana Beach School District
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Solana Beach, CA 92075
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Solana Beach School District Superintendent and Board of Education,

The Independent Citizens' Oversight Committee (ICOC) of the Solana Beach School District is pleased to present our eighth annual report. The FY 2024-2025 Annual Report covers activity for the period ending June 30, 2025.

Building on the commitment from the voters in November 2016, the District was provided the authority to issue $105,000,000 in general obligation bonds and has issued a total of $103,530,000. The cost of issuance through June 2021 was $1,470,000. The SBSD Board of Trustees has prioritized the projects approved by the public in Measure JJ, including (but not limited to) the rebuilding of the Skyline and Solana Vista Schools. This year, the District has completed the Carmel Creek School modernization and the Solana Pacific School kitchen upgrades, and is nearly complete with the Solana Pacific HVAC/Roofing upgrades.

The ICOC wishes to thank the District's staff and project management team for their support, detailed updates, and transparency of information, not only to the Committee, but also to the public. The ICOC is the principal author of this report, with assistance provided by SBSD staff. The ICOC is very appreciative of their continuing support. SBSD has consistently provided the ICOC with technical information, as well as support for the production and distribution of the report annually since the passage of Measure JJ. This annual report is available on the Measure JJ ICOC website and is also available by request from the district offices.

While much information is provided in this annual report, we direct readers to the Board of Trustees' meeting minutes for details on specific changes in project budgets (www.sbsd.net). While some construction timelines have been adjusted, the district has not experienced any project cancellations or scope reductions to date.

We welcome your questions and comments. You will find ICOC members' e-mail addresses on our website. For more information about Measure JJ and the ICOC, please visit: http://www.sbsd.net/ICOC

Sincerely,

Christos Komninakis

Christos Komninakis, Member
Solana Beach School District
Independent Citizens' Oversight Committee

INTRODUCTION

Measure JJ is a $105 million bond initiative approved by over 55% of District voters in November 2016. The Measure JJ Bond Measure stated that Measure JJ is to "repair and upgrade aging, outdated classrooms, science labs, libraries, and school buildings; restore deteriorating roofs, plumbing, and electrical systems; improve student safety and campus security; and, provide access to education, facilities, science, and technology needed to prepare for high school, college, and careers, and qualify for State grants, shall the Solana Beach School District issue $105,000,000 in bonds at legal interest rates, annual audits, a citizens' oversight committee, and NO money for administrators' salaries." See "Full Text of Measure" in Exhibit A.

Measure JJ was passed under the rules of California Proposition 39 (passed in November 2000). California Assembly Bill 1908 (executed July 2000) requires school districts that pass Proposition 39 bonds to appoint an Independent Citizens' Oversight Committee (ICOC) "to ensure that funds are spent only on school and classroom improvement and for no other purpose."

The District has completed two issuances of general obligation bonds in the amount of $105,000,000 for Measure JJ projects. The first issuance in May 2017 yielded $48,780,000 and the second issuance in March 2019 yielded $54,750,000 after financing costs.

For additional information about Measure JJ, visit the ICOC page at www.sbsd.net/ICOC.









INDEPENDENT CITIZENS' OVERSIGHT COMMITTEE (ICOC)

The Solana Beach School District Board of Education selects seven candidates to serve on the Independent Citizens' Oversight Committee. Members serve staggered two-year terms and not more than three consecutive terms. Three members renewed their membership for another term in 2025. The Board solicits applications and traditionally appoints members to new terms at its regular May Board meeting.

Current ICOC Member Roster

Lauren Hay | 2-Year Term, Appointed 2025, laurenhay@sbsd.net

Abha Tirtha | 2-Year Term, Appointed 2024, abhatirtha@sbsd.net

Ashley Peterson | 2-Year Term, Appointed 2024, ashleypeterson@sbsd.net

Christos Komninakis | 2-Year Term, Appointed 2024, christoskomninakis@sbsd.net

Jehan Seirafi | 2-Year Term, Appointed 2025, jehanseirafi@sbsd.net

Jerry Suppa | 2-Year Term, Appointed 2025, jerrysuppa@sbsd.net

Vacancy | Member of a Taxpayer Organization

Solana Beach School District Board of Education

Dana King, *President*

Debra H. Schade, Ph.D., *Vice President*

Katie Suel, Ph.D., *Clerk*

Gaylin Allbaugh, *Member*

Jomi Richard, *Member*

District Superintendent

Jennifer Burks, Ed.D.

ROLE OF THE ICOC

The ICOC provides after-the-fact review and monitoring of how the District has spent Measure JJ bond funds. The ICOC does not have the authority to approve or determine how the bond's funds are spent, the rate of taxes collected, bond financing, or the contracting process (requirements definition, contract modeling and strategy, bid solicitation, contractor or consultant selection, contract negotiations, authorizing contract changes, etc.).

The ICOC is required to advise the public on the District's compliance with the requirements of Article 13A, Section 1(b) (3) of the California Constitution, including:

- Expenditure of bond funds only for the construction, reconstruction, rehabilitation, or replacement of school facilities;
- Prohibition of the expenditure of bond funds for any teacher or administrative salaries or other school operating expenses;
- Obtaining an annual independent performance audit to ensure that bond funds have been expended only on the specific projects listed; and
- Obtaining an annual independent financial audit of the proceeds from the sale of the bonds until all those proceeds have been expended for the school facilities projects.

To fulfill its duty, the ICOC will:

- Understand the District's priority-setting process for Measure JJ projects.
- Compare the initiative's language with the District's project plans to verify compliance with voter-approved Measure JJ improvements.
- Build relationships with District representatives and verify the appropriateness of bond expenditures.
- Ensure that the information is transparent and open to the public.
- Review the annual independent performance and financial audit of Measure JJ funds.
- Remain current on all matters pertaining to the implementation of the Measure JJ projects.

FINDINGS OF THE INDEPENDENT PERFORMANCE AND FINANCIAL AUDIT

California Senate Bill 1473 (SB 1473), signed September 22, 2010, requires that the financial and performance audits required by Article 13A, Section 1(b)(3)(c) of the California Constitution for bond funds approved under Proposition 39 be conducted in accordance with the Generally Accepted Government Auditing Standards (GAGAS), also known as the Yellow Book, issued by the Comptroller General of the United States.

The ICOC, at their March 2026 meeting, reviewed the results of the performance and financial audits prior to their presentation to the Board of Trustees at its regular April Board meeting. The required independent performance audit and independent financial audit for Measure JJ was conducted by CWDL, Certified Public Accountants (Independent Auditor) for the year ending June 30, 2025. The complete reports are included as EXHIBIT C. This report and all prior audit reports are available on the District's Measure JJ page at http://www.sbsd.net/ICOC.

The Independent Auditor issued an unmodified opinion for the FY 2025 financial statements for the Measure JJ Building Fund, with no findings of material weakness, and no issues of non-compliance. According to the financial audit, during FY 2025, the District recorded $7,292,687 in facilities acquisition and construction expenditures from the Fund. The notes to the audit stated that the Fund had $3,775,988 in cash deposited in the San Diego County Treasury Investment Pool at the end of FY 2025. The audit stated that the District had $60,730 in construction commitments for Carmel Creek School modernization, $474,000 for Solana Pacific kitchen upgrades, and $606,848 for Solana Pacific HVAC/Roofing upgrades.

The performance audit tested 75 percent (about $5,400,000) of the expenditures in FY 2025 from the Measure JJ Building Fund for "validity, allowability, and accuracy and concluded that the sampled expenditures were in compliance with the terms of the Measure JJ ballot language, the District approved facilities plan, and applicable state laws and regulations." The Auditor noted that there were no personnel costs charged to the Fund in FY 2025; the District had no significant bid activity; and appears to be properly reviewing projects and applying appropriate procedures over contract and bidding procedures.

ICOC REVIEW OF THE PERFORMANCE AND FINANCIAL AUDITS

California Senate Bill 581 (SB 581), signed August 12, 2013, requires that independent performance and financial audits for the preceding year be conducted and submitted to the ICOC no later than March 31 of each year for its review. SB 581 also requires that the District provide the ICOC with responses, within three months, to any finding, recommendation, or concern addressed in the annual independent performance and financial audits.

The ICOC held a meeting on March 18, 2026, to receive and accept the performance and financial audits of the fiscal year 2024-2025 Measure JJ bonds and ask questions of the Independent Auditor's representative. On the basis of this review, the ICOC accepted the Independent Auditor's financial and performance reports.

A SUMMARY OF THE ICOC ANNUAL ACTIVITIES

The ICOC meets throughout the year. During the first meeting of the year, the District will review the rules of the Brown Act and role of the ICOC for new and continuing members, and the ICOC sets a schedule for the year's meetings. At each meeting, District staff present detailed financial reports and describe the status of ongoing and planned construction projects.

All ICOC meeting dates and agendas are available on the district website: http://www.sbsd.net/ICOC. Meetings held during the 2024-2025 year:

- Wednesday, September 4, 2024, 6:00 p.m., Carmel Creek School
- Wednesday, December 4, 2024, 6:00 p.m., Solana Pacific School
- Wednesday, March 5, 2025, 6:00 p.m., Carmel Creek School

Meetings for the 2025-2026 year include:

- Wednesday, September 3, 2025, 6:00 p.m., District Office
- Wednesday, March 18, 2026, 6:00 p.m., District Office

STATUS OF MEASURE JJ BOND PROJECTS

The following table summarizes the status on June 30, 2025, of the Measure JJ bond projects by school site and reflects the District's priority-setting process for Measure JJ projects. The total amount for all projects represents the amount of Measure JJ funds budgeted or spent to-date on these projects as through June 2025. The District expects to receive some funding reimbursement from the State and CFD sources that will replenish Measure JJ dollars. Additional Measure JJ projects will be completed when the reimbursements are received.

Measure JJ bond funds are being used to implement the District's Long-Range Facilities Master Plan Goals. The projects listed in the bond measure are comprehensive (see Exhibit A for list). It is possible that not all projects listed in the Measure JJ bond measure will be undertaken using bond funds.

SBSD School Site[a] & Project(s)	Project Budgets[b] ($)	Measure JJ Funds Expended thru FY 2025	Other Funds	Measure JJ Funds (only) Expended in FY 2025 ($)	Project Status 6/30/25
Carmel Creek					
Modernization	$10,600,000	$5,935,958	$3,675,744	$3,392,591	Closed
Solana Vista					
Reconstruction	$40,000,000	$37,211,958	N/A	N/A	Closed
Shade Structure	$59,975	$59,975	N/A	N/A	Closed
Solana Santa Fe					
Modernization & Reconstruction	$26,049,000[c]	$7,771,314	$18,245,583	N/A	Closed
Shade Structure	$17,000[d]	$87,237	N/A	N/A	Closed
Skyline					
Reconstruction	$44,990,000	$44,870,431	N/A	N/A	Closed
Earl Warren Interim Housing	$817,621	$817,621	N/A	N/A	Closed
Solana Highlands					
Modernization	$8,447,488	$8,447,488	N/A	N/A	Closed
Solana Pacific					
Kitchen	$5,000,000	$3,257,013	$500,000	$2,656,945	Closed
Solar Canopy	$1,003,054	$1,003,054	N/A	N/A	Closed
HVAC/Roofing	$6,500,000	$1,243,151	$725,667	$1,243,151	30%
TOTALS	**$143,484,138**	**$109,462,049**	**$23,146,994**	**$6,049,536**	

a. No Measure JJ-funded projects are currently planned for Solana Ranch.

b. Budgeted amounts are for the project and include non-Measure JJ funds but do not include any State provided funds.

c. The budgeted amount includes approximately $27 million in Community Facilities District funds.

d. During FY 2020, the Measure JJ Fund received a transfer in the amount of $63,572 from CFD funds to reimburse Solana Santa Fe shade project costs. The initial project budget after CFD funds was $81,237, with an additional $6,389 added for contingencies.

A TIMELINE OF PLANNED PROJECTS

This timeline shows the chronological order of Measure JJ bond projects, including the budgeted and actual costs of each project, as well as the bond issuances (Issuance A in Spring 2017; Issuance B in Spring 2019). Included are projects that are fully or partially funded by the Measure JJ bond; other funding sources are identified where applicable.

Solana Beach School District Measure JJ Projects List

Issuance A Projects (Completed)			
Time Period		**Project**	**Total Cost**
December 2015-December 2018		Skyline School Reconstruction Project	44,990,000
October 2016-June 2018		Earl Warren Middle School Interim Campus	817,621
May 2016-November 2017		Solana Highlands School Modernization	8,308,487
September 2016-December 2017		Solana Santa Fe School Shade Project-Installation of Shade Structure	81,236
October 2016-July 2017		Solana Vista School Shade Project - Installation of Shade Structure	59,975
Summer 2017		Solana Pacific School Solar Project	1,003,054
Issuance B Projects (Completed)			
Time Period		**Project**	**Total Cost**
May 2017-December 2021		Solana Vista School Reconstruction Project	37,242,373
February 2019-October 2024		Solana Santa Fe Modernization/Expansion Project	26,045,583
July 2022-January 2025		Carmel Creek Modernization	9,611,703
July 2022-January 2025		Solana Pacific Kitchen Upgrade	3,768,880
November 2016 Election Voter Approval of Measure JJ $105,000,000			
Spring 2017 First Bond Issuance		Issuance A	48,780,000
Spring 2019 Second Bond Issuance		Issuance B	54,750,000
		Total	$103,530,000

Issuance B Projects		
2025	2026	2027
	March 2025- August 2026 Solana Pacific HVAC/Roofing Budget $6,500,000 (Board Approved April 17, 2025)	

DISCUSSION OF MATTERS PERTAINING TO THE IMPLEMENTATION OF MEASURE JJ PROJECTS

The District's Facilities Management Team

The responsibilities for oversight of Measure JJ bond projects lie with the Core Facilities Team led by the District's Assistant Superintendent of Business Services, Assistant Superintendent of Administrative Operations, Director of Capital Facilities and Technology, and a Facilities Consultant.

The Assistant Superintendent of Business Services serves as the Secretary to the ICOC; all members of the Core Facilities Team and the District's Superintendent provide regular financial and construction status reports at ICOC meetings.

Ongoing District Community Engagement Efforts

The District has regularly reported the results of its community engagement efforts for the Carmel Creek modernization and Solana Pacific kitchen upgrade via community reports/meetings. Prior to the commencement of construction at Carmel Creek and Solana Pacific, the District held community engagement meetings and has worked diligently to keep the community informed of progress on the project. As such, Carmel Creek and Solana Pacific invited the community to their school's Grand Re-Openings which were held in March 2025.

At the ICOC meetings, District staff regularly share presentation materials from recent community engagement meetings and the results of discussions among participants.

Leveraged Funds from Other District Sources for the Carmel Creek Project

The District leveraged funding available from other sources, such as Community Facilities District funds and grant funding, for the Carmel Creek and Solana Pacific projects. This strategy has freed some Measure JJ funds for future projects at other school sites. For the Carmel Creek Project, in addition to approximately $5.8 million in Measure JJ funds, the District used $4.1 million from the Pacific Highlands Ranch Community Facility District funds. For the Solana Pacific Project, in addition to approximately $3.2 million in Measure JJ funds, the District used $500,000 in grant funding.

Plans to Complete Solana Pacific HVAC/Roofing Projects in 2026-27

The District plans to complete the Solana Pacific HVAC/Roofing project. The ICOC will receive updates on the construction and in-person site tours.

District Efforts for Facilities Planning and Deferred Maintenance

Efforts by the District to meet its deferred maintenance include a contribution from the General Fund to the Deferred Maintenance Fund in the amount of $300,000. The purpose of this funding is to keep district facilities in good condition.

District Certification of Expenses and Prevailing Wage

Staff reported that the Solana Beach School District strictly adheres to the prevailing wage requirement for all public works projects.

Exhibit D describes the District's prevailing wage policy.

San Diego Taxpayers Association (SDTA) School Bond Transparency Rating

For the 2025 School Bond Transparency Report Card, the SDTA awarded the District an A- score.

Exhibit A

SOLANA BEACH SCHOOL DISTRICT

(This Measure will appear on the ballot in the following form.)

MEASURE JJ

To replace or upgrade aging, outdated classrooms, science labs, libraries, and school buildings; restore deteriorating roofs, plumbing, and electrical systems; improve student safety and campus security; and, provide students access to educational facilities, science, and technology needed to prepare for high school, college, and careers, and qualify for State grants, shall School Facilities Improvement District No. 2016-1 of the Solana Beach School District issue $105,000,000 in bonds at legal interest rates, with annual audits, a citizen's oversight committee, and NO money for administrators' salaries?

Bonds – Yes Bonds – No

This measure requires approval by 55% of the voters voting on the measure. Full text of this measure follows the arguments and rebuttals.

SCHOOL FACILITIES IMPROVEMENT DISTRICT NO. 2016-1 OF THE SOLANA BEACH SCHOOL DISTRICT
BOND ELECTION

COUNTY COUNSEL IMPARTIAL ANALYSIS

This measure was placed on the ballot by the Solana Beach School District ("District") for the School Facilities Improvement District No. 2016-1 of the Solana Beach School District ("SFID"). This measure, if approved by 55% of the votes cast on the measure, will authorize the District to issue and sell $105,000,000 in general obligation bonds. The sale of these bonds is for the purpose of raising money for the SFID, and represents a debt of the District on behalf of the SFID. In exchange for the money received from the bond holders, the District promises to pay the holders an amount of interest for a certain period of time, and to repay the bonds on the expiration date.

Voter approval of this measure will also authorize an annual tax to be levied upon the taxable property within the SFID. The purpose of this tax is to generate sufficient revenue to pay interest on the bonds as it becomes due and to provide a fund for payment of the principal on or before maturity.

Proceeds from the sale of bonds authorized by this measure may be used within the SFID for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities.

The interest rate on any bond, which is established at the time of bond issuance, could not exceed 12% per annum. The final maturity date of any bond could be no later than 30 years after the date the bonds are issued as determined by the District.

The tax authorized by this measure is consistent with the requirements of the California Constitution. The California Constitution permits property taxes, above the standard one percent (1%) limitation, to be levied upon real property to pay the interest and redemption charges on any bonded indebtedness for, among other things, the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, when approved by 55% of the voters if:

COUNTY COUNSEL IMPARTIAL ANALYSIS (CONTINUED)

(1) the proceeds from the sale of the bonds are used only for the purposes specified,
(2) the District, by evaluating safety, class size reduction, and information technology needs, has approved a list of specific projects to be funded,
(3) the District will conduct an annual, independent performance audit, and
(4) the District will conduct an annual, independent financial audit.

If a bond measure is approved, state law requires the District to establish an independent citizens' oversight committee. The District has made this ballot measure subject to these requirements.

Approval of this measure does not guarantee that the proposed projects in the SFID that are the subject of these bonds will be funded beyond the local revenues generated by this measure.

A "YES" vote is a vote in favor of authorizing the District to issue and sell $105,000,000 in general obligation bonds.

A "NO" vote is a vote against authorizing the District to issue and sell $105,000,000 in general obligation bonds.

Statement provided pursuant to California Education Code Section 15272:

If this Bond measure is approved, the Solana Beach School District Board of Education will appoint a citizens' oversight committee and conduct annual independent audits to assure that bond funds are spent only on school and classroom improvements and for no other purposes.

TAX RATE STATEMENT

SCHOOL FACILITIES IMPROVEMENT DISTRICT NO. 2016-1 OF THE SOLANA BEACH SCHOOL DISTRICT
General Obligation Bond Election of November 8, 2016

As shown on the enclosed official ballot, an election is being held within School Facilities Improvement District No. 2016-1 of the Solana Beach School District ("Improvement District") on November 8, 2016, for the purpose of submitting to the registered voters within the Improvement District the question of whether bonds shall be issued by the Solana Beach School District ("School District"), on behalf of the Improvement District, in an amount not to exceed $105,000,000 ("2016 Bond Authorization") for the purpose of providing funds for the acquisition, construction and completion of specified school facilities and school projects as set forth in the resolution of the School District, on behalf of the Improvement District, calling such bond election. This measure will authorize a tax sufficient for interest on, and principal of, the bonds. The bonds shall bear interest at a rate, or rates, to be established at such time as the bonds are sold, in one or more series, at interest rates not to exceed the maximum applicable statutory rate for such bonds. If such bonds are authorized and sold, the principal thereof and the interest thereon are a general obligation of the School District, on behalf of the Improvement District, payable from the proceeds of *ad valorem* taxes on real property located within the boundaries of the Improvement District.

The following information is submitted in compliance with California Elections Code Sections 9401 through 9404 based on estimates of assessed valuations available at the time of filing of this statement:

Exhibit A

TAX RATE STATEMENT (CONTINUED)

(a) The best estimate from official sources of the tax rate that would be required to be levied to fund the bond issue during the first fiscal year after the sale of the bonds, based on estimated assessed valuations available at the time of filing of this statement or a projection based on experience within the same jurisdiction or other demonstrable factors, is $0.030 per $100 ($30.00 per $100,000) of assessed valuation. It is estimated that this tax rate would apply in the 2017-2018 tax year.

(b) It is currently anticipated that the bonds will be sold in multiple series The best estimate from official sources of the tax rate which would be required to be levied to fund such bond issue during the first fiscal year after the final sale of the bonds based on estimated assessed valuations available at the time of filing of this statement or a projection based on experience within the same jurisdiction or other demonstrable factors is $0.030 per $100 ($30.00 per $100,000) of assessed valuation. It is estimated that this tax rate would apply in the 2019-2020 tax year.

(c) The best estimate from official sources of the highest tax rate which would be required to be levied to fund the bond issues during the term of the bond issue, based on estimated assessed valuations available at the time of filing of this statement or a projection based on experience within the same jurisdiction or other demonstrable factors, is $0.030 per $100 ($30.0021 per $100,000) of assessed value. It is estimated that the highest tax rate would apply in the 2017-2018 tax year based on assessed valuations available at the time of this filing or a projection based on experience within the same jurisdiction or other demonstrable factors.

(d) The best estimate of the total debt service, including principal and interest, that would be required to be repaid if all the bonds are issued and sold is $196,490,231.

Voters should note that the estimated tax rates are based on the *assessed value* of taxable property within the Improvement District as shown on the official rolls of San Diego County, *not* on the property's market value. In addition, taxpayers eligible for a property tax exemption, such as the homeowner's exemption, will be taxed at a lower effective rate than described above. Actual future assessed valuation will depend upon the amount and value of taxable property within the District as determined by the San Diego County Assessor in the annual assessment and the equalization process. Property owners should consult their own property tax bills and/or tax advisors to determine their property's assessed value and any applicable tax exemptions.

Attention of all voters is directed to the fact that these estimates are based on assumptions and projections derived from information obtained from official sources. The actual tax rates and the years in which they will apply may vary depending on the timing of any bond sales, the amount of bonds sold, market interest rates at the time of each sale of bonds and actual assessed valuations over the term of repayment of the bonds. The timing of the bond sales and the amount of bonds sold at any given time will be governed by the needs of the School District, including the legal limitations on bonds approved by a 55% vote. The actual interest rates at which the bonds will be sold will depend on the bond market at the time of the bond sale. Actual future assessed valuation will depend upon the amount and value of taxable property within the Improvement District as determined by the San Diego County Assessor in the annual assessment and the equalization process.

Dated: August 4, 2016

Terry Decker,
Superintendent,
Solana Beach School District

ARGUMENT IN FAVOR OF MEASURE JJ

KEEP OUR SCHOOLS GREAT!

Solana Beach is one of the top-ranked districts in San Diego County. The schools also provide playing fields and other facilities utilized by the entire community and enhance the value of homes and businesses within its boundaries.

Unfortunately, the quality and condition of many existing school facilities do not measure up to the District's academic reputation. **Some facilities are more than 40 years old** and require extensive repairs and modernization. **Seventeen percent of classrooms are portables.**

Pressing needs include modern classroom facilities required for today's courses in math, science, engineering, arts and technology, improvement of student safety and campus security systems, and repair of deteriorating roofs, plumbing and outdated electrical systems.

Measure JJ authorizes $105 million in general obligation bonds to implement the District's Long-Range Facilities Master Plan and access state matching funds when they become available. Bond proceeds will pay for complete redesign/reconstruction of Skyline and Solana Vista schools and modernization at Solana Highlands, Solana Santa Fe, Carmel Creek, Solana Pacific and Solana Ranch.

Improvements at every school will include security, access control, and surveillance systems, exterior lighting and fencing, shade structures, play structures and kindergarten play areas, heating and air conditioning, interior lighting, drought tolerant landscaping and irrigation controls, child nutrition kitchens and student dining areas.

Measure JJ guarantees **bond proceeds will only be used for construction, reconstruction, modernization, or replacement of school facilities,** all proceeds from the bond will stay in the District (they cannot be taken away by state government), and cannot be used to fund teacher or administrator salaries. Measure JJ requires appointment of an independent Citizen's Oversight Committee to ensure funds are spent as promised, and requires annual reporting and audits.

Please join parents, teachers, taxpayers and community leaders in voting Yes on Measure JJ to keep our schools great!

VICKI KING
President, Solana Beach
Elementary School District

FRISCO WHITE
Community Leader and
Carmel Valley Resident

ROBERT SAYLER
Real Estate Broker
Solana Beach Resident

MANJEET RANU
Community Leader and
Pacific Highlands Resident

DEDE ALPERT
Former State Senator & Chair,
Senate Education Committee

Exhibit A

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE JJ

Measure JJ's tax increase is unfair to seniors and fixed income property owners.

Measure JJ would give District $105 million at a cost of $196 million to taxpayers over decades.

A $700,000 property can expect $210 more taxes per year for decades if Measure JJ passes. Worse the estimated highest tax rate of $30.00 per $100,000 is not guaranteed. IT COULD BE HIGHER if necessary to pay back this loan from Wall Street!

Solana taxpayers already pay these property taxes:

Countywide Proposition 13
San Dieguito High School Bond 2012
Metropolitan Water District

STOP TAXING US TO DEATH!

Some facilities need renovation and repair. What are District's priorities? Why won't District give you a specific list guaranteeing in order the specific projects they will build with this loan? District's promised Citizens' Bond Oversight Committee is a toothless tiger. Measure JJ lacks a specific prioritized project list with estimated costs so voters and Citizens' Bond Oversight Committee can measure accountability.

Worse, many bond funded contracts will be handed out without competitive bidding that has historically protected schools from wasted funds, fostered healthy market competition, allowed all qualified bidders a fair opportunity to participate and protected against fraud, favoritism, corruption. **Google:** Sweetwater school pay to play OR Fresno Leaseback FBI Arax.

Vote NO until these problems are fixed.

www.CalTAN.org

M. KEVIN O'NEILL, President
California Taxpayers Action Network

ARGUMENT AGAINST MEASURE JJ

Don't be a victim of The School Bond Scam! (www.schoolbondscam.org)

News articles and campaign finance disclosures show Wall Streeters, contractors and consultants pay money to pass school bonds for their immediate profit leaving each taxpayer with decades of additional debt. **Google**: "Local School Bonds: Big Donors Win Big Contracts" OR Orange County Register's "Bankers Push School Bonds for C.A.S.H."

The School Bond Scammers gladly pay to pass bonds anticipating school boards will reward them with inflated no bid contracts in return. **Google**: Sweetwater school pay to play OR Fresno Leaseback FBI Arax.

Voice of San Diego's August 6, 2012 investigative report revealed Poway School District's "Capital Appreciation Bonds" put their taxpayers on the hook to pay back about $1 billion for their $105 million bond. **Google:** "Thanks a Billion"

California Taxpayers Action Network (www.caltan.org) is not against all school bonds and has supported those (i.e. Walnut Valley Unified School District) that contain proper internal controls to prevent waste and encourage good value for taxpayers.

This bond does not include such taxpayer protections. Contracts can be handed to favored contractors and consultants without regard to price!

Worse, this bond lacks a prioritized Project List with estimated project costs for each and a commitment to build the proposed projects in the promised prioritized order. This bond allows pet projects to be built instead of necessary ones.

Why does District need another bond so soon after their last one? Did they handout over priced contracts and put in astroturf fields with the last bond instead of making needed classroom repairs?

Vote NO until they propose a better bond next election.

California Taxpayers Action Network is a San Diego based all-volunteer, statewide network of taxpayer advocates who promote sound fiscal policies, practices and business methods by government entities for the public's benefit and protection.

M. KEVIN O'NEILL, President
California Taxpayers Action Network

Exhibit A

REBUTTAL TO ARGUMENT AGAINST MEASURE JJ

Don't be misled by an outsider with a political agenda.

The individual who wrote the argument against Measure JJ doesn't live anywhere near our community and filed the exact same argument against many other school bonds throughout the county, ignoring the facts regarding our local schools.

Here are the facts:

- Measure JJ contains strict taxpayer protections. Proceeds from the bond can only be used for construction, reconstruction, modernization or replacement of school facilities. Not one cent can be spent on teacher or administrator salaries. There will be no Poway-style capital appreciation bonds.
- The Solana Beach School District has never before proposed a school bond. Most of the District's schools are more than 20 years old, some as old as 61 years, and in desperate need of facility upgrades.
- The District developed an in-depth project list to ensure taxpayer dollars are being spent where they are most needed. Areas like student safety and security, modern classroom facilities for science, technology, research, engineering, arts, and math (STREAM) will be prioritized.
- Failure to pass Measure JJ risks losing $20 million in matching state funds. Surrounding districts will put our tax dollars to work, while our local school infrastructure backlog expands.

Measure JJ will improve our local schools, save taxpayers millions by locking in today's low interest rates, and contribute to increased property values. Join parents, teachers, businesses, and community leaders in supporting Measure JJ.

Vote Yes on Measure JJ

www.KeepOurSchoolsGreat.com

VICKI KING
Board President,
Solana Beach Elementary School District

FRISCO WHITE
Community Leader and
Carmel Valley Resident

ROBERT SAYLER
Real Estate Broker
Solana Beach Resident

MANJEET RANU
Community Leader & Pacific
Highlands Ranch Resident

DEDE ALPERT
Former State Senator & Chair,
Senate Education Committee

FULL TEXT OF MEASURE JJ

BOND PROPOSITION OF SCHOOL FACILITIES IMPROVEMENT DISTRICT NO. 2016-1 ("SFID NO. 2016-1") OF THE SOLANA BEACH SCHOOL DISTRICT
(November 8, 2016):

"In order to acquire, construct and reconstruct school facilities, and provide for supporting infrastructure at the existing school site of the Solana Beach School District, and in so doing increase health, safety, welfare and educational effectiveness of classrooms for students, shall School Facilities Improvement District No. 2016-1 of the Solana Beach School District ("Improvement District") be authorized to issue Bonds in an amount not to exceed $105,000,000, including the furnishing and equipping of school facilities or the acquisition or lease of real property for schools and school facilities listed in Attachment "1" on file at the District office and herein incorporated, which Bonds shall be issued for a term not to exceed the applicable statutory maximum, at an interest rate below the legal maximum, and which Bonds shall be subject to the following provisions:

(A) That proceeds of the Bonds shall be used only for the construction of school facilities and supporting infrastructure, including the furnishing and equipping of school facilities or the acquisition or lease of real property for school facilities pursuant to California Constitution Article XIIIA, Section 1(b)(3) and further that the proceeds of the Bonds shall be used only for the purposes specified in California Constitution Article XIIIA, Section 1(b)(3) (as amended by Proposition 39) and not for any other purpose, including teacher and non-construction related administrator salaries and any other school operating expenses.

(B) That a list of the specific school facilities projects to be funded with the proceeds of the Bonds is attached hereto as Attachment "1" and, based upon the adoption of this Resolution, this Board of Education hereby certifies that it has evaluated safety, class size reduction and information technology needs in developing the school facilities listed in Attachment "1".

(C) That the Board of Education of the District shall conduct an annual, independent performance audit to insure that the proceeds from the sale of the Bonds have been expended only on the specific projects listed in this bond proposition.

(D) That the Board of Education of the District shall conduct an annual, independent financial audit of the proceeds from the sale of the Bonds until all of those proceeds have been expended for the school facilities projects identified herein.

(E) That the Board of Education of the District will, pursuant to the provisions of applicable State law, appoint a citizens' oversight committee, and conduct annual independent audits (as referenced above) to assure that the Bond proceeds are spent only on the school, facilities and classroom improvements, projects and costs identified in Attachment "1" and for no other purposes.

Exhibit A

Notwithstanding any statutory provision as to the maximum term of bonds issued pursuant to this bond measure, general obligation bonds issued pursuant to this bond measure shall have a maturity of not more than thirty years from the date of issuance of such bonds or series of bonds.

Taxpayer Protections: The following taxpayer protections are specifically provided in this Bond Measure and by law:

- Bond funds shall be used only for the school facilities projects identified herein, and **not for any other purpose**.
- As required by law, an **Independent Citizen's Oversight Committee** shall oversee expenditures of bond funds, and related matters, and shall report to the Board of Education and communicate with the public on such expenditures.
- As required by law, the School District shall conduct **annual financial audits and performance audits** (using independent auditors) for all bond funds.
- Bond Funds **shall not be used** for teacher or non-construction related administrator salaries or other non-construction related operating expenses."

SCHOOL FACILITIES DISTRICT NO. 2016-1 OF THE SOLANA BEACH SCHOOL DISTRICT SAFE AND MODERN CLASSROOMS BOND MEASURE

SCHOOL FACILITIES PROJECT LIST

Proceeds from the general obligation bonds of School Facilities Improvement District No. 2016-1 of the Solana Beach School District ("District") would be used to construct, renovate, upgrade, replace, install necessary repairs and/or replacement of school facilities, and fund related facilities costs, including, but not limited to, repair and replacement of lighting and electrical systems, heating, ventilation and air conditioning (HVAC) systems, flooring, roof, renewable energy generating and/or facilities (including, but not limited to solar energy/solar generating facilities), windows, wall systems, security, communication systems, shade structures, fencing, walkways, parking lots, landscaping, athletic facilities and handicap accessibility improvements to meet current health, safety, and instructional standards which will improve the overall educational experience for all students in the District. Such projects include, but are not limited to, reconstruction, renovation, modernization and construction of classrooms, libraries, computer labs, music rooms, roofing, playgrounds, plumbing, electrical, renewable energy (including, but not limited to solar energy/solar generating and/or storage facilities), conservation measures, network infrastructure, fields, and related projects.

LONG-RANGE FACILITIES MASTER PLAN GOALS

Provide modern facilities needed for core courses, and repair and upgrade/replace outdated classrooms:

- Replace portable classrooms with permanent classrooms
- Install and upgrade Security/Safety systems to meet needs for Student Safety and Campus Security
- Ensure safety and structural integrity of buildings for student and employee safety by making seismic and safety upgrades and retrofits
- Improve energy efficiency to reduce costs and energy consumption (producing reductions on environmental impacts), through the use/installation of energy-efficient facilities including the installation/use of LED lighting and construction/installation of solar energy facilities
- Upgrade and modernize District schools to provide for compliance with Americans with Disabilities Act (ADA)
- Renovate, upgrade, replace, install, and provide repairs of school site infrastructure (Plumbing, Electrical, HVAC, Communications, and Security Networks)
- Upgrade Landscape and Irrigation, using recycled water where and as available
- Provide facilities for Storm Water Management
- Provide facilities for Child Nutrition Services and Student Dining
- Replace, update and improve access and parking facilities with the goal of reducing traffic congestion in the vicinity of District schools

RENOVATION, MODERNIZATION AND REPAIR OF EXISTING SCHOOLS AND FACILITIES

Skyline School

- Redesign and reconstruct the campus including learning areas (e.g. classrooms, Media Center, STREAM Lab, performance/multi-purpose room and office spaces)
- Redesign and reconstruct fields, landscaping, parking and drop off/pick-up
- Make necessary site improvements including grading, infrastructure, roads and roadway access
- Construct school facilities including buildings necessary for non-instructional purposes
- Security/Safety - Security Systems, Access Control, and Surveillance Systems, Exterior Lighting, and Fencing
- Shade Structures
- Play Structures
- Playgrounds
- Heating and Air Conditioning
- Interior Lighting and Lighting Controls
- Landscape, Drought Tolerant Materials, Irrigation Controls, and Recycled Water (where and as available)
- Child Nutrition Service Kitchens and Student Dining Areas

Exhibit A

FULL TEXT OF MEASURE JJ (CONTINUED)

Solana Vista

- Redesign and reconstruct the campus including learning areas (e.g. classrooms, Media Center, STREAM Lab, performance/multi-purpose room, and office spaces)
- Redesign and reconstruct fields, landscaping, parking, and drop off/pick-up
- Make necessary site improvements including grading, infrastructure, roads, and roadway access
- Construct school facilities including buildings necessary for non-instructional purposes
- Security/Safety - Security Systems, Access Control, and Surveillance Systems, Exterior Lighting, and Fencing
- Shade Structures
- Play Structures
- Playgrounds
- Heating and Air Conditioning
- Interior Lighting and Lighting Controls
- Landscape, Drought Tolerant Materials, Irrigation Controls, and Recycled Water (where and as available)
- Child Nutrition Service Kitchens and Student Dining Areas

Solana Highlands

- Modernize the main building
- Modify ingress/egress to better control campus access
- Remove portable classrooms
- Replace carpet
- Playgrounds
- Paint interior and exterior
- Modify building and restrooms to meet current codes such as fire alarm and ADA
- Security/Safety - Security Systems, Access Control, Surveillance Systems, Exterior Lighting, and Fencing
- Shade Structures
- Play Structures
- Heating and Air Conditioning
- Interior Lighting and Lighting Controls
- Landscape, Drought Tolerant Materials, Irrigation Controls, and Recycled Water (where and as available)
- Child Nutrition Service Kitchens and Student Dining Areas

FULL TEXT OF MEASURE JJ (CONTINUED)

Solana Santa Fe

- Modernize the main building
- Modify ingress/egress to better control campus access
- Replace portable classrooms with permanent
- Replace carpet
- Paint interior and exterior
- Security/Safety - Security Systems, Access Control, Surveillance Systems, Exterior Lighting and Fencing
- Shade Structures
- Play Structures
- Playgrounds
- Heating and Air Conditioning
- Interior Lighting and Lighting Controls
- Landscape, Drought Tolerant Materials, Irrigation Controls, and Recycled Water (where and as available)
- Child Nutrition Service Kitchens and Student Dining Areas

Carmel Creek

- Modernize the main building
- Modify ingress/egress to better control campus access
- Remove portable classrooms
- Replace carpet
- Paint interior and exterior
- Security/Safety - Security Systems, Access Control, Surveillance Systems, Exterior Lighting, and Fencing
- Shade Structures
- Play Structures
- Playgrounds
- Heating and Air Conditioning
- Interior Lighting and Lighting Controls
- Landscape, Drought Tolerant Materials, Irrigation Controls, and Recycled Water (where and as available)
- Child Nutrition Service Kitchens and Student Dining Areas

Solana Pacific

- Child Nutrition Service Kitchens and Student Dining Areas – as may be needed expand student service kitchen and reconfigure vendor delivery area
- Replace carpet
- Paint interior and exterior
- Security/Safety - Security Systems, Access Control, Surveillance Systems, Exterior Lighting, and Fencing
- Shade Structures
- Play Structures
- Playgrounds
- Heating and Air Conditioning
- Interior Lighting and Lighting Controls
- Landscape, Drought Tolerant Materials, Irrigation Controls, and Recycled Water (where and as available)

Exhibit A

FULL TEXT OF MEASURE JJ (CONTINUED)

Solana Ranch

- Expand Kindergarten play area to include grass area at west end of campus
- Security/Safety - Security Systems, Access Control, Surveillance Systems, Exterior Lighting and Fencing
- Shade Structures
- Play Structures
- Playgrounds
- Heating and Air Conditioning
- Interior Lighting and Lighting Controls
- Landscape, Drought Tolerant Materials, Irrigation Controls, and Recycled Water (where and as available)

ACQUISITION AND CONSTRUCTION OF NEW SCHOOL ELEMENTARY TO MEET STUDENT NEEDS AND TO REDUCE OVERCROWDING

New Elementary School

- As may be needed to accommodate growth within the District's attendance boundaries, purchase land, design, and construct a comprehensive elementary school campus (designated as "School #8"). This includes classrooms, support buildings, campus administration facilities, and other buildings necessary for non-instructional purposes
- Make necessary site improvements including site preparation, grading, supporting infrastructure, roads, and roadway access
- Pay costs of design and fees for construction of facilities
- Pay environmental review(s) (including geotechnical reviews) and mitigation costs
- Design, construct and install supporting facilities and infrastructure, including, but not limited to roadways, electrical systems, plumbing, HVAC, parking, hardscape, interior and exterior lighting, and lighting controls
- Provide/install solar energy and/or storage facilities
- Playground facilities and equipment
- Provide for Landscaping, including, but not limited to drought tolerant materials, irrigation controls and use of recycled water (where and as available)

ALL DISTRICT SCHOOL SITES WHERE RENOVATION, MAJOR REPAIRS AND/OR NEW CONSTRUCTION TO BE UNDERTAKEN:

- Remove and mitigate hazardous materials (asbestos, lead, PCB, mold, mildew, etc.) where necessary.
- Address unforeseen conditions revealed by construction/modernization such as plumbing, or gas line breaks, dry rot, termite damage, and/or seismic structural repairs.
- Improve schools as required to comply with existing building codes and state/federal requirements, including access requirements of the ADA.
- Provide adequate furniture and equipment for all classrooms, and spaces to be newly constructed or reconstructed.
- Acquisition of any of the facilities on this School Facilities Project List through temporary lease or lease-purchase arrangements, or execute purchase option under lease for any of these authorized facilities.

FULL TEXT OF MEASURE JJ (CONTINUED)

- Necessary site preparation/restoration in connection with renovation or remodeling, including ingress and egress, removing, replacing, or installing irrigation, utility lines, trees and landscaping, relocating fire access roads, and acquiring any necessary easements, licenses, or rights of way to property.
- If the Board of Education determines that replacement is more economical than rehabilitation or renovation of existing classrooms/school facilities, in those particular cases replacement/new construction will be explored/pursued.
- Provide temporary (interim) classrooms and other school facilities as needed to accommodate students and school functions displaced during construction, including, but not limited to, relocation costs. This includes the costs to remove such facilities when no longer needed and the costs to restore the site and utility systems after removal.

Project Costs for Furnishings and Equipment

Project Costs for furnishings and equipment for some or all of the within-identified District campuses may include, but are not limited to, some or all of the following: security, safety and communication systems and equipment, desks and tables; window and floor coverings (including tiles and carpeting); media recording, distribution and presentation equipment, including, but not limited to, audio systems, kitchen equipment, improvements and furnishings, fire alarm, security; science laboratory equipment; and/or other infrastructure equipment and systems.

Project costs for the above-referenced projects may include installation costs, engineering and design costs, project management/construction management costs, warranty costs, master facilities planning, state or local costs or expenses involving design, planning, site and facilities development costs and charges, environmental review(s) and proceedings, necessary supporting infrastructure costs, relocation costs and expenses, necessary contingency plans and related costs construction and completion of the aforementioned facilities projects, direct legal costs and related costs. Project costs may also include the payment or prepayment of existing or future lease payments and/or interim financing costs for lease of authorized facilities, property or buildings, prepayment of lease obligations for facilities purposes (including temporary classroom facilities) and payment of costs and expenses for interim financing of authorized facilities (including, but not limited to, financing delivery costs). Proceeds of the bonds may be used to pay or reimburse the District for the cost of District staff when performing work on, or necessary and incidental to, bond projects. Allowable project costs also include: costs of issuing the bonds or other securities (as authorized under California law), informational distribution costs and election costs authorized under State law.

This School Facilities Project List describes the specific facilities and capital projects the District may finance with proceeds of the Bonds. Listed projects will be completed as needed at a particular school site according to Board-established priorities, and the order in which such projects appear on this School Facilities Project List is not an indication of priority for funding or completion. The final cost of each project will be determined as plans are finalized, construction bids are awarded, and projects are completed. Certain construction funds expected from non-bond sources, including State grant funds for eligible projects, have not yet been secured. Until all project costs and funding sources are known, the Board of Education cannot determine the amount of bond proceeds available to be allocated for each project, nor guarantee that the bonds will provide sufficient funds to allow completion of all listed projects. Completion of some projects may be subject to further government approvals by State officials and boards, to local

Exhibit A

FULL TEXT OF MEASURE JJ (CONTINUED)

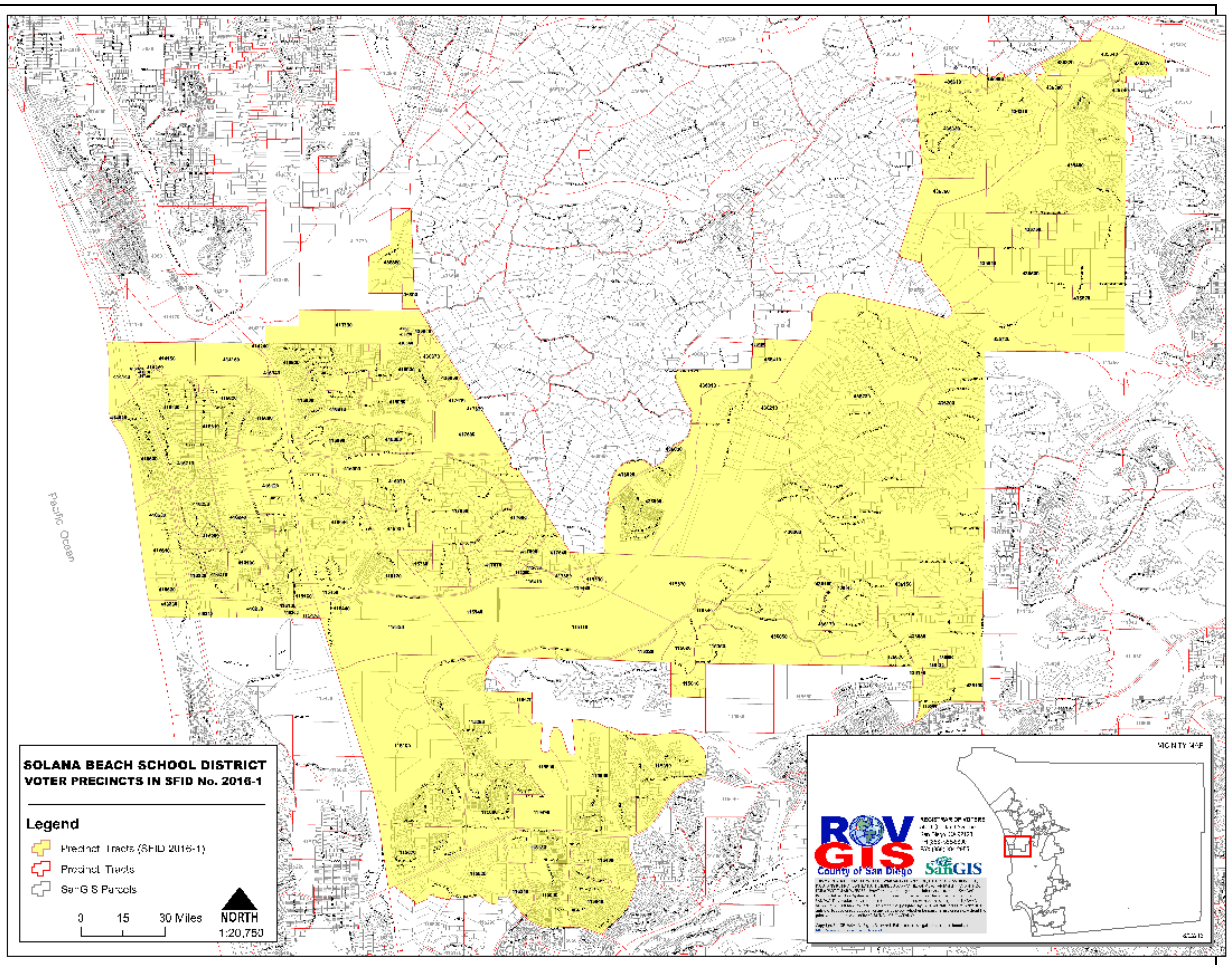
environmental review, and to input from the public. For these reasons, inclusion of a project on the Bond Project List is not a guarantee that the project will be funded or completed.
In preparing the foregoing list, the Board of Education of the Solana Beach School District has evaluated safety, class size and information technology needs.

The District will also aggressively pursue funds from the State of California to complete facilities projects.

No Administrator Salaries. Proceeds from the sale of Bonds authorized by this proposition shall be used only for the construction, acquisition, repair, renovation, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the lease of real property for school facilities as identified herein, and not for any other purpose, including teacher and non-construction related administrator salaries and other operating expenses.

Exhibit B

SBSD SFID Boundary map showing exclusion of Pacific Highlands Ranch - November 2016.



SBSD SFID Boundary map showing exclusion of Pacific Highlands Ranch - November 20

EXHIBIT D

Certification of Expenses and Prevailing Wage

All workers employed on public works projects must be paid the prevailing wage determined by the Director of the Department of Industrial Relations, according to the type of work and location of the project. The prevailing wage rates are usually based on rates specified in collective bargaining agreements.

Public works in general means:

- Construction, alteration, demolition, installation, or repair work done under contract and paid in whole or in part out of public funds.
- It can include preconstruction and post-construction activities related to a public works project.
- For a full definition of public works refer to Labor Code section 1720.

Exception: Project inspectors approved by the Division of State Architect (DSA) are subject to registration; however, there is no craft that claims this work, and prevailing wages are not required for DSA-approved project inspectors on Public Works.

Solana Beach School District strictly adheres to the prevailing wage requirement for all public works projects.

APPENDIX A

Expenditures Itemized by Project/Site for 2024-2025:

Sources and Budgets Report as of June 30, 2025

Solana Beach School District Bond Program

Code	Category - Item	907 - Measure JJ Program	951 -Skyline School Reconstruction Project	971 - Solana Highlands School Modernization	921 - Solana Pacific School Solar Project	961 - Solana Vista School Reconstruction	981 - Solana Santa Fe School Modernization/ Expansion	Completed Project Total Expenditures	991 - Carmel Creek Modernizaiton & Kitchen	921 - Solana Pacific Kitchen	921 - Solana Pacific HVAC/Roofing	Active Project Totals	Active and Completed Project Totals
Funding Sources													
State	State	-	645,768	2,852,687	-	-	-	3,498,455	-	-	-	-	3,498,455
35.1	New Construction		645,768					645,768				-	645,768
35.2	Modernization			2,852,687				2,852,687				-	2,852,687
35.3	ERP							-				-	-
35.4	ORG							-				-	-
35.5	E-Rate							-				-	-
35.6	CTE Grants							-				-	-
Local	Local	191,835	42,527,352	5,064,745	998,129	37,242,373	26,045,583	112,070,017	9,940,897	4,242,880	6,500,000	20,683,777	132,753,794
01.3	Interest/Other Revenue							-		500,000		500,000	500,000
21.0	Measure JJ	191,835	42,527,352	5,064,745	998,129	37,216,560	7,800,000	93,798,621	5,840,897	3,742,880	1,850,000	11,433,777	105,232,398
25.0	Developer Fees							-				-	-
40.0	Special Reserve					25,813		25,813				-	25,813
49.01	CFD 99-1						11,200,000	11,200,000	2,600,000			2,600,000	13,800,000
49.02	CFD 2000-1						6,000,000	6,000,000				-	6,000,000
49.03	CFD 2004-1						1,045,583	1,045,583	1,500,000		4,650,000	6,150,000	7,195,583
TOTAL FUNDING		191,835	43,173,120	7,917,432	998,129	37,242,373	26,045,583	115,568,472	9,940,897	4,242,880	6,500,000	20,683,777	136,252,249
Expenditures								-				-	-
A	Site Costs	-	17,482	3,617	-	217,841	810,689	1,049,629	-	-	-	-	1,049,629
6200-002	Relocation Expenses					101,942	683,974	785,916				-	785,916
6200-006	Surveying Costs						31,509	31,509				-	31,509
6200-202	Haz Waste Studies & Fees		8,500	1,925		52,030	5,850	68,305				-	68,305
6200-203	Other Costs - Site		8,982	1,692		63,869	89,356	163,899				-	163,899
B	Planning Costs	191,835	1,988,532	739,571	677	2,847,577	2,220,094	7,988,284	300,644	288,075	419,892	1,008,612	8,996,896
5800-000	Professional Consultant	8,500				1,991	3,492	13,984				-	13,984
5800-010	Audit Agreement	2,300						2,300				-	2,300
6200-003	Architect / Engineering Fees		1,454,179	550,791		1,691,602	1,433,811	5,130,383	236,270	241,515	419,892	897,678	6,028,061
6200-004	DSA Fees		72,216	93,219	677	517,109	698,782	1,382,003	64,374	46,560		110,934	1,492,937
6200-008	Engineers		99,574	51,015				150,589				-	150,589
6200-012	Consultant		79,541	40,749		176,641	76,697	373,629				-	373,629
6200-204	CDE Fees		23,100	3,780				26,880				-	26,880
6200-206	Other Costs - Planning			17		39,600	7,241	46,858				-	46,858
5800-003	Advertising					444	70	513				-	513
5800-072	Transp. Contracted Services	181,035	259,921					440,956				-	440,956
5800-098	JJ Transportation					420,190		420,190				-	420,190
C	Construction Costs	-	39,524,150	7,131,893	987,722	33,294,826	22,476,048	103,414,640	9,205,625	2,900,836	1,548,927	13,655,387	117,070,027
6200-000	Bldg Improvements - Bldg		274,110	323,181		20,155		617,446				-	617,446
6200-005	Main Building Contractor		38,518,520	6,798,729	987,722	32,386,522	22,001,191	100,692,684	8,809,522	2,803,796		11,613,318	112,306,002
6200-024	Roofing							-			1,519,878	1,519,878	1,519,878
6200-026	HVAC							-			29,048	29,048	29,048
6200-207	Construction Management Fees					888,149	467,384	1,355,533	396,103	97,040		493,143	1,848,676
6200-208	Demolition			3,300				3,300				-	3,300
6200-209	Interim Housing		728,770					728,770				-	728,770
6200-110	Other Costs - Construction			6,683			7,474	14,157				-	14,157
5800-050	Legal Fees - Construction		2,750					2,750				-	2,750
D	Construction Testing Costs	-	150,648	-	-	457,481	238,904	847,033	30,025	15,648	-	45,673	892,706
6200-010	Construction Tests		150,648			457,481	238,904	847,033	30,025	15,648		45,673	892,706
E	Construction Inspection Costs	-	1,054,242	40,203	9,730	-	32,882	1,137,057	75,409	52,454	-	127,863	1,264,920
6200-009	Construction Inspectors		468,538	40,203	9,730			518,471	75,409	52,454		127,863	646,334
6200-050	Construction Inspections		585,704				32,882	618,586				-	618,586
F	Furniture & Equipment Costs	-	438,066	2,148	-	424,648	259,831	1,124,694	-	500,000	-	500,000	1,624,694
4300-000	Materials & Supplies		55,573			526		56,099				-	56,099
4300-040	Bldg Repair - Supplies					1,077		1,077				-	1,077
4400-000	Furniture and Equipment ($500-$5,000)		138,066	1,641		17,668	250,816	408,191				-	408,191
6400-000	Furniture and Equipment (Above $5,000)		244,427	507		405,378	9,015	659,328		500,000		500,000	1,159,328
G	Project Contingency	-	-	-	-	-	7,135	7,135	-	-	-	-	7,135
6200-999	Project Contingency						7,135	7,135				-	7,135
TOTAL EXPENDITURES		191,835	43,173,120	7,917,432	998,129	37,242,373	26,045,583	115,568,472	9,611,703	3,757,013	1,968,819	15,337,535	130,906,007
BALANCE REMAINING		-	-	-	-	-	-	-	329,194	485,867	4,531,181	5,346,242	5,346,242