School Facilities Oversight Committee

Burbank Unified School District

Volume 1, Issue 1

May 2026

1st Annual Report to the Community

BUSD in compliance with Measure ABC in 2025 Bond Audit

Committee Members

Kirsten Morris, Chair

Diana Abasta, Vice Chair

Preston Joseph, Clerk

Ari Altman

Diana Simon

Matt Benson

Jason Clark

Alternates Members

Julie Grair

Victor Taraceha

Bilyana Decker

Ex-officio Members

Vacant

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

Committee Purpose

The Committee is charged by statute with the following purposes:

1. To promptly alert the public to any waste or improper expenditure of school construction Bond money.
2. To inform the public concerning the expenditure of bond revenues.
3. To ensure that bond revenues are expended only for the purposes described in the California Constitution; that is, for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities.
4. To ensure that no funds are used for any teacher or administrative salaries or other school operating expenses.

Committee Jurisdiction and Authorized Activities

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

1. Receive and review the annual independent performance audit required by the California Constitution.
2. Receive and review the annual independent financial audit required by the California Constitution.
3. Inspect school facilities and grounds to ensure that bond revenues are expended in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIIIA of the California Constitution.
4. Review efforts by the District to maximize the impact of bond expenditures by implementing cost-saving measures, including, but not limited to, all of the following mechanisms:
    a. Mechanisms designed to reduce the costs of professional fees.
    b. Mechanisms designed to reduce the costs of site preparation.
    c. Recommendations regarding the joint use of core facilities.
    d. Mechanisms designed to reduce costs by incorporating efficiencies in school design.
    e. Recommendations regarding the use of cost-effective and efficient reusable facility plans.

It is also important to note that the Committee does not perform certain functions such as participate in the District's actual bond sale and issuance process nor participate in the bid process for contractors or consultants (Proposition 39 Roles and Responsibilities, III. I.). Although the committee was not officially formed until October 2025 due to leadership turnover, the Committee performed its functions in reviewing the expenditures for the period from July 2024 through June 2025.

Audits

Proposition 39 requires that the sponsoring school district of an approved measure conduct an annual independent performance audit to ensure that bond funds are expended only on specific projects listed when Measure ABC was presented to the voters. It also requires an annual independent financial audit of the bond proceeds until all funds have been expended.

In compliance with these constitutional requirements, the inaugural annual financial and performance audits of the District's Measure ABC bond expenditures for the fiscal year ended June 30, 2025, were conducted by CliftonLarsonAllen LLP ("CLA"), an independent auditing firm. The final reports were issued on January 26, 2026.

Financial Audit Findings

With respect to the annual financial audit of the Measure ABC Bond Building Fund, CLA issued an **unmodified opinion**. The auditors reviewed the revenue and expenditure statements and fund balance, concluding that the financial statements present fairly, in all significant respects, the financial position of the Measure ABC bond fund as of June 30, 2025.

Furthermore, CLA tested internal controls over financial reporting and compliance with laws, regulations, and provisions of contracts. **No material weaknesses or significant deficiencies were identified** in the internal controls of the Measure ABC fund.

Performance Audit Findings

With respect to the annual performance audit, CLA found that **the District complied, in all material respects, with the compliance requirements** applicable to the Measure ABC Bond Fund.

- **Audit Testing Scope:** The general ledger and project listings identified total expenditures of **$26,632,352** for the fiscal year ended June 30, 2025. CLA selected a rigorous judgmental sample of 23 transactions totaling **$20,311,382**. This sample represented **76% of all total expenditures** for the year.
- **Audit Conclusion:** The results of these tests confirmed that all evaluated expenditures were fully supported by invoices, carried evidence of proper administrative approval, possessed documentation of receipt of goods or services, and were legally expended on authorized voter-approved bond projects.

The School Facilities Oversight Committee formally received and reviewed these independent audits at the regular committee meeting held on February 4, 2026.

Kirsten Morris, Chair
School Facilities Oversight Committee

24-25 Facilities Projects

To Jumpstart Measure ABC, Burbank Unified School District did a district-wide roof assessment to identify the conditions of the roofs at each site, following a year of major leaks. The sites that had poor conditions were top priority to be slated for repairs/replacement during summer 24-25, as listed below:

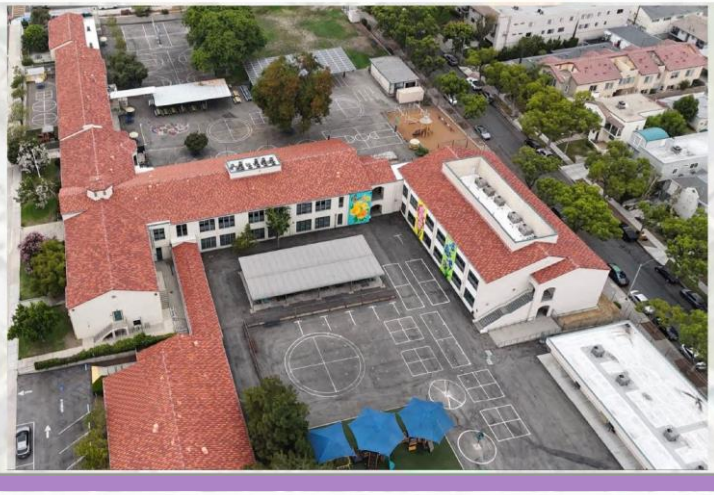
Luther Middle School (21 roofs)
Muir Middle School (12 roofs)
Magnolia Park (1 roof)
Monterey High (6 roofs)
Burbank High School (6 roofs)
John Burroughs High (9 roofs)
Emerson Elementary (9 roofs)
Jefferson Elementary (9 roofs)
Miller Elementary (8 roofs)
Washington Elementary (8 roofs)

The Garland Company manufactured all of the material while the roof installations were done by Best Contracting, AME Builders, and R&R Waterproofing, all union labor vendors. All ten (10) sites received a 5-year workmanship warranty from the installers. It took 2.5 months to complete all 10 sites. $3-4M was saved through a CMAS contract, with an additional $4M saved with discounts.

Burbank High School (Progress)



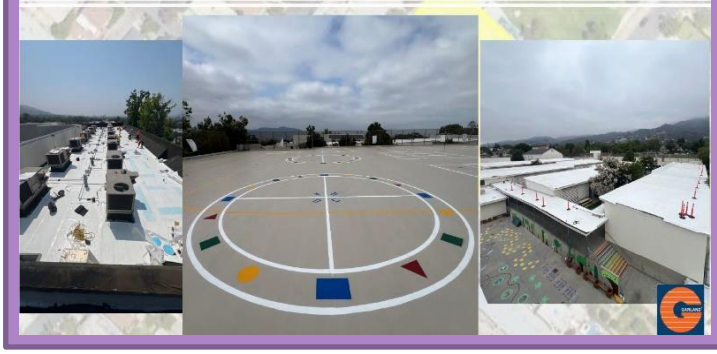
Ralph Emerson Elementary



John Muir Middle School



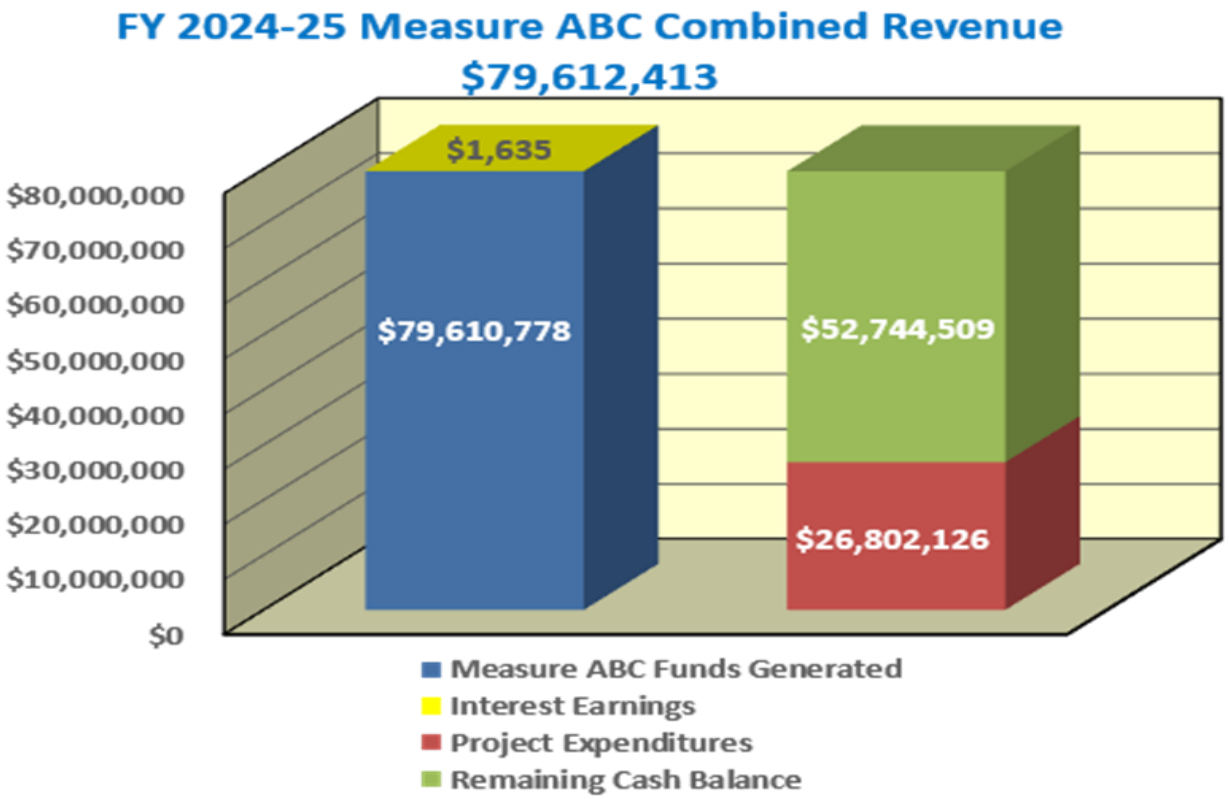
Joaquin Miller Elementary



Upcoming Planned Facilities Bond Projects

- Continue roofing projects for the other sites that are in poor/fair condition
- Girls Softball Fields at both Burbank High and John Burroughs High School
- Districtwide HVAC improvements
- Security Access and ADA upgrades

Financial Recap
Revenues and Expenditures since Bond Passage
Through June 30, 2025



BURBANK UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
MEASURE ABC BOND BUILDING FUND
YEAR ENDED JUNE 30, 2025

REVENUES	
Interest and Investment Loss	$ 1,635
Total Revenues	1,635
EXPENDITURES	
Services and Other Operating Expenditures	455,960
Capital Outlay	26,176,392
Total Expenditures	26,632,352
DEFICIENCY OF REVENUES OVER EXPENDITURES	(26,630,717)
OTHER FINANCING SOURCES	
Sale of Bonds	80,000,000
Total Other Financing Sources	80,000,000
NET CHANGE IN FUND BALANCE	53,369,283
Fund Balance - Beginning of Year	-
FUND BALANCE - END OF YEAR	$ 53,369,283

School Facilities Oversight Committee

Burbank Unified School District

Volume 1, Issue 1

1st Annual Report to the Community 2026 In Summary

May 2026

John Burroughs High



Magnolia Park School



On November 5, 2024, City of Burbank residents voted for Measure ABC Bond for Burbank Unified School District under the Proposition 39 statutes. Measure ABC authorized the issuance of $458,205,000 million in G.O. Bonds. The net proceeds of the Bonds are intended to improve the quality of education; make health, safety and security improvements; construct, modernize, and renovate classrooms, restrooms and school facilities; upgrade outdated electrical, plumbing, HVAC, and sewer infrastructure; and replace leaky roofs. With the former bond, Measure S, coming to a close, Measure ABC is slated to pick up where it left off and focus on district-wide roofing repairs, HVAC improvements, technology upgrades, expanded use of energy management software, district-wide door and lock hardware upgrades, asphalt replacement at several sites, upgrade outdated infrastructure, and additional health, security and safety upgrades.

The bond dollars will be dispersed in several series. The first series is for $80 million dollars to expend, with the roofing projects as the top priority, along with the Tech infrastructure that did not get completed under Measure S. While half of the roofs were worked on in the 24-25 summer, the other half are slated for the 25-26 summer. With new District leadership and a new oversight committee, Measure ABC will be making progress in the 25-26 school year to get more projects started.

Monterey High School (Before)



Monterey High School (After)

