

**CORONA-NORCO UNIFIED SCHOOL DISTRICT  
MEASURE GG  
CITIZENS' OVERSIGHT COMMITTEE**

**MEETING MINUTES**

**Monday, February 28, 2022  
Boardroom, District Office**

**ATTENDEES**

**Committee Members:**

- |   |   |   |
|---|---|---|
| <input type="checkbox"/> Nilo Ambriz                | <input checked="" type="checkbox"/> Kevin Bash    | <input type="checkbox"/> Bryan Graves             |
| <input checked="" type="checkbox"/> Jennifer Jones  | <input type="checkbox"/> Don Kindred              | <input checked="" type="checkbox"/> Jami Merchant |
| <input type="checkbox"/> Joy Olea                   | <input checked="" type="checkbox"/> Amber Pelland | <input checked="" type="checkbox"/> Todd Rigby    |
| <input checked="" type="checkbox"/> Hugo Villanueva | <input checked="" type="checkbox"/> Amanda Wade   |   |

**District Staff Members:**

- |  |   |   |
|--|---|---|
| <input checked="" type="checkbox"/> Dalia Gadelmawla | <input type="checkbox"/> Reginald Thompkins     | <input checked="" type="checkbox"/> John Vondriska  |
| <input checked="" type="checkbox"/> Troy Shaddox     | <input checked="" type="checkbox"/> Nancy Baker | <input checked="" type="checkbox"/> Vanessa Dingler |

**1. CALL TO ORDER**

The meeting was called to order at 6:29 pm.

**2. PLEDGE OF ALLEGIANCE**

Kevin Bash led the Pledge of Allegiance.

**3. PUBLIC COMMENT**

No public comments were received for this meeting.

**4. OVERSIGHT COMMITTEE ACTIONS**

**a) Adoption of Meeting Minutes – September 13, 2021**

Kevin Bash made a motion to approve the minutes; Amanda Wade seconded the motion and the committee approved the meeting minutes.

**5. AUDIT REPORT by Andrew Park, Eide Bailly, LLP**

Jami Merchant introduced Andrew Park from Eide Bailly. Andrew Park presented the Measure GG Bond Audit Report for the period of July 1, 2020 through June 30, 2021. This audit report was presented and approved by the Board of Education at the January 18th Board Meeting.

Mr. Park briefly explained that the bond audit report is composed of two separate components. The first part consists of the Financial Audit and the second part consists of the Performance or Compliance Audit.

The Financial Audit is an overall review of financial statements prepared by the District. The audit firm will take the financial statements, audit them and render an opinion. The highest level of assurance is considered an unmodified or clean opinion followed by a qualified opinion and lastly an adverse or disclaimer opinion.

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Page 2 of the Audit Report pertains to the financial statements themselves and it is considered the independent auditors report. In the first paragraph under opinion, Mr. Park stated that an unmodified or clean opinion was issued for the use of the Measure GG funds. Under the second paragraph, Emphasis of Matter, Mr. Park noted that this audit report is not the same as the District's audit report. This audit report is exclusive to the Bond funds.

The Balance sheet located on page 3 of the audit report, ended in \$35.2 million as of June 30, 2021. Liabilities are in the amount of \$3.1 million with an equity position of \$32.1 million. This information is confirmed directly with the County Treasurer, which is where the funds are housed. It is then traced back to the general ledger to verify.

Mr. Park gave a brief description of the income statement located on page 4 of the report. This page summarizes what came in and what came out. The District had approx. \$200,000 as income. The current expenditures were in the amount of \$27.7 million and as of June 30, 2021 the remaining funds are in the amount of \$32.1 million.

On page 10 of the audit report regarding internal controls, it states how money flows through the internal processes that the District has in place for Measure GG funds. The auditors reviewed these processes and Mr. Park mentioned that no issues were found with the internal controls and the financial reporting is accurate.

The second part of the report consists of the Performance or Compliance Audit and relates how the money is being spent and if it is in accordance to what voters have approved for Measure GG. This is a yes or no answer. On page 17 of the audit report, it lists the methodology section which states what samples were used and what was done to verify that the samples are in compliance. Mr. Park stated that transactions audited covered approximately \$70.5 million which represents 63% of the total expenditures. Based on the audit performed, the auditors did not identify any expenditures outside of the approved ballot measures. He explained that auditors have issued a clean opinion.

Mr. Park was asked if it is typical for no issues to be found in bond measures that are this far along. He stated that it depends on many things. Issues come up when there is a large turnover in a district or a facilities department where staff may not be familiar with bond measures and also with districts that are in financial distress, where the general fund cannot cover general expenses. They also see general errors where things were charged incorrectly to bond funds instead of general funds. Mr. Park mentioned that CNUSD has stability, which is why issues are not common here.

**6. CITIZENS' OVERSIGHT COMMITTEE REPORT by Tarana Alam, Key Analytics**

Tarana Alam presented the new report that replaces the previous Project List and Financial report. Mrs. Alam mentioned that audit reports are yearly while her reports are cumulative from the beginning of the bond up until January 31st, which makes the information current. Financial data is analyzed and reconciled serving as another audit to the financial information. All changes to the report have been highlighted in yellow for easy reference.

- On page 1 of the report, it states the history of the Bond which includes language from the ballot that was approved by voters; the dollar amount issued for each Series, including the remaining authorization that is pending in the amount of \$90.5 million; which is expected to be issued within the next few years.
- Page 2 includes the Measure GG financial data which was explained in detail. Of the funds, \$276.6 million have been spent and there is a remaining cash balance of \$32.2 million.
- Page 3 of the report gives an overview of the Measure GG funds and details the allocation by areas.

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- Page 4 of the report explains the Measure GG allocations by area. The expenditures to date has been updated.
- Page 5 of the report lists other funding sources used for District projects.
- Page 6 of the report lists state funding that the District has received and future pending state funding. The District is currently expecting to receive approximately \$35 million in state funding.
- Page 7 of the report is a brief summary of completed projects. No updates have been made to this section since the last report.
- Page 8 includes Project information for Active projects. All changes to the report have been highlighted in yellow. The Corona Fundamental Project is 66% complete. A new project has been added, which is the Corona High School ASB/Library Upgrades project. This has a \$1 million dollar budget and is currently in the conceptual design. For Washington Elementary, the project is 42% complete with expected full completion set for the summer of 2022. The Jefferson Elementary and Norco Intermediate exterior painting projects are expected to be completed in March 2022.
- For pages 9-12, the report has pictures of Measure GG projects in process.
- Pages 14-20 of the report list all Measure GG completed projects by areas. No update was made to this section.
- Pages 21-27, the report lists the Measure GG project summary by areas that includes a financial description of projects. All changes to the report have been highlighted in yellow for reviewing purposes. Tarana gave a brief description of the changes made to this section of the report.

Section 2 of the report is the Information Technology section:

- Page 28 of the report is a brief financial summary for Information Technology by areas. The pie chart has been updated with some additional expenditures.
- Page 29 has been updated to reflect current technology installations across the district.
- Page 30 of the report details recently completed IT projects.
- Pages 31-35 details all the Measure GG Active Projects.
- Pages 36-39 includes the project summary and financial information for the Information Technology section for all areas. All changes have been highlighted in yellow.

A comment was made inquiring whether any updates are given to page 6 of the report, which lists the Potential State Grant Eligibility. Tarana explained that there are updates to this section and that the District has submitted many applications for funding. The District is currently moving up the line to receive funding of approximately \$35 million. We are currently waiting for the Governor to issue bonds in order to receive this funding. \$1.7 million was received last year for Ramirez. The bigger projects like Rondo are on top of the line for funding. The \$35 million expected does not depend on another school bond to be approved.

A question was made on the timing of the total \$63 million in state funds. Tarana explained that there is no timeline for the entire \$63 million, but that \$35 million in state funds are part of Prop 51 which has already been approved and the District has taken all the steps necessary to receive this funding. Part of the remaining \$28 million will be in future state funding. Tarana hopes to receive part or most of the \$35 million by the next fiscal year. John Vondriska briefly explained the process of receiving state funding and used eSTEM as the example. There are many steps in order to receive this funding and the District fulfilled all the steps necessary to receive state funding.

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A question was made whether those funds received will be used to reimburse the Corona area that was used to pay for the Eastvale projects. Mr. Vondriska explained that any state funds received will be used to cover any overages spent in Eastvale and will only be used on projects in the Corona area. Moving forward, the focus will turn to projects in Corona.

Future projects will be at Auburndale Intermediate and Raney Intermediate and will focus on the gymnasium. At Victress Bower, two new classrooms for specialized services and additional storage area according to their needs and changes to their parking lot. At Highland Elementary, they will be replacing portable classrooms and upgrades to the MPR and library. For Information Technology, upgrades to schools sites will continue, about 10 schools are pending completion and 8 schools are pending Voice over IP upgrades and 15 schools for cabling.

A question was made regarding the Jefferson Elementary Library dedication that will be held Friday. Committee members wanted to know if they are able to attend. Dalia Gadelmawla will look into the dedication and send an email to committee members.

**7. OTHER ITEMS**

**a) Member Terms**

Dalia Gadelmawla informed the committee that two members' terms are expiring and this is their last meeting. Kevin Bash and Hugo Villanueva both served three consecutive terms and are not able to renew for an addition term according to Bylaws. They were presented with a certificate of appreciation on behalf of the District.

Other members' terms expiring are Jami Merchant, Jennifer Jones and Amber Pelland. They have each elected to accept an additional two-year term and a recommendation will be made to the Board of Education for reappointment.

There are currently six vacancies for the Measure GG C.O.C. Committee. These vacancies have been posted on the District website and will continue to be emailed to the community through the Communication newsletter. Jami Merchant will also post these vacancies on the Transparent CNUSD Facebook page. A suggestion was made to inform principals of these vacancies so that they can notify parents who show interest.

A discussion ensued regarding the Tax Payer Organization position and the Business Representative position. The Tax Payer position can be from any area, but must be active in a taxpayers' organization. It was questioned whether the Business Representative must be a business owner in designated area. Dalia Gadelmawla mentioned that she would reach out to our legal counsel for further clarification on this position.

**b) Meeting Time and Frequency**

Due to the lack of attendance at past meetings, Dalia Gadelmawla presented to the committee members the option of changing the frequency and time of any future meetings. Committee members chose not to make any changes. All future meetings will continue to be quarterly and meetings will begin at 6:30 p.m.

**8. ADJOURNMENT**

The meeting was adjourned at 7:25 p.m.