2022-2023 ANNUAL REPORT

PROPOSITION A 2005 & PROPOSITION A 2020

CITY COLLEGE OF SAN FRANCISCO
CITIZENS' BOND OVERSIGHT COMMITTEE

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INTRODUCTION

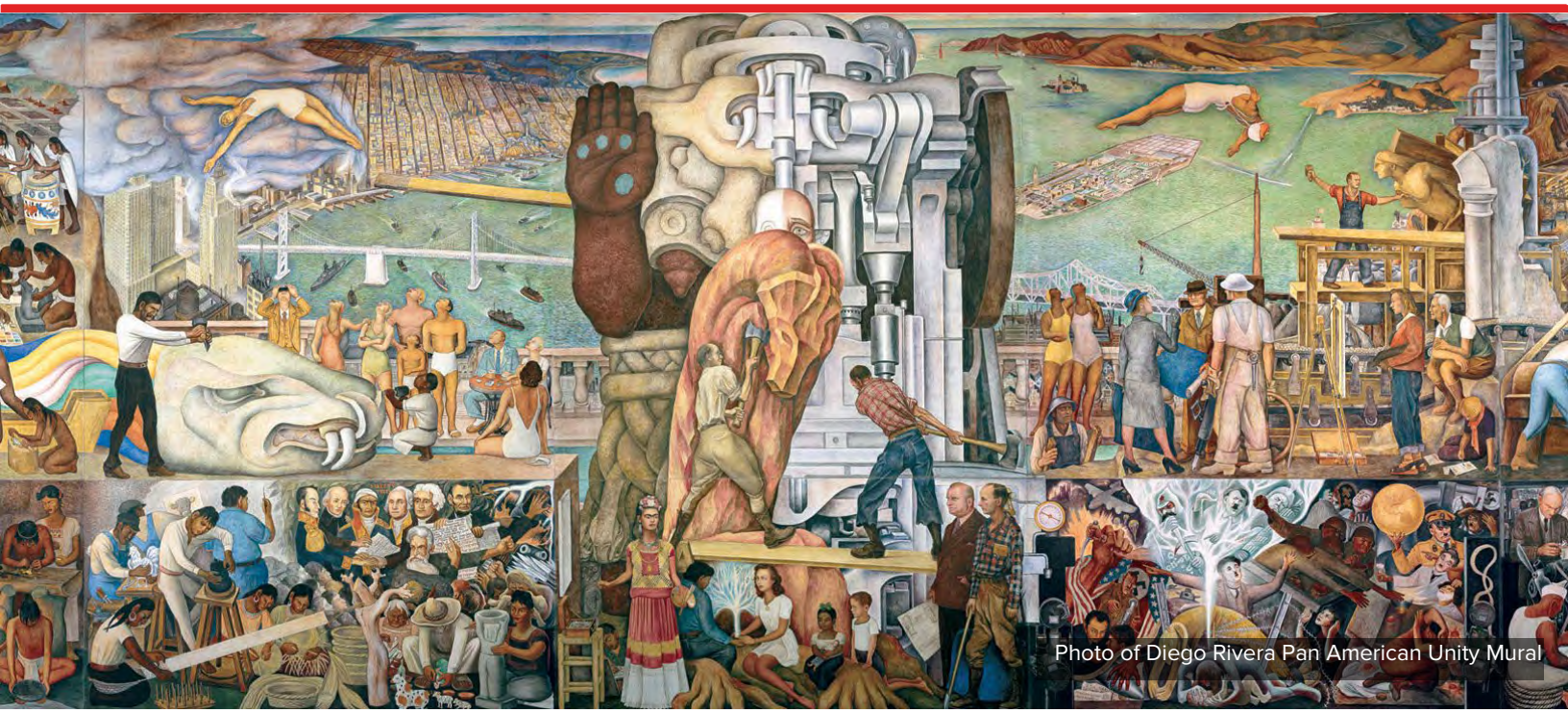


Photo of Diego Rivera Pan American Unity Mural

This is the San Francisco Community College District's (City College of San Francisco) Citizens' Bond Oversight Committee (CBOC) Annual Report to the Community approved by the CBOC on April 15, 2024.

CONTACTING THE CBOC

Additional questions can be addressed to the Citizens' Bond Oversight Committee in care of City College of San Francisco's Facilities Office, facilities@ccsf.edu, (415) 239-3055.

A physical copy of this report is also available by request.

Para pedir este informe en Español póngase en contacto con:

如需中文报告，请联系：

City College of San Francisco
50 Frida Kahlo Way, B-606
San Francisco, CA 94112
(415) 239-3055
facilities@ccsf.edu

This report is available from the CBOC's website at:

https://bit.ly/AnnualRpts

LETTER FROM CHAIR

To: The Board of Trustees and Residents of the San Francisco Community College District

The Citizens' Bond Oversight Committee is pleased to present its 2022-2023 annual report on the District's general obligation bond programs. In November of 2001, the voters demonstrated their confidence in the District and passed Proposition A 2001, a $195M general obligation bond initiative. In November 2005, the voters supported the District by passing Proposition A 2005, a $246.3M bond initiative; and in March 2020, the voters supported Proposition A 2020, an $845M general obligation bond measure. These bond measures, established under Proposition 39, have the common goal of improving and equipping the teaching environments to better serve our students' and community needs.

The principal duties of the committee include informing the public about the expenditure of bond proceeds; ensuring that the District spends bond money only for the purposes set forth in the propositions; and producing an annual report of the committee's proceedings and activities, including a compliance statement. The Board of Trustees' responsibilities include overseeing the bond program, prioritizing projects, and monitoring progress and spending on individual projects.

During the 2022-2023 fiscal year, major construction activities took place for the Science, Technology, Engineering, Arts, Math (STEAM) Center, and the Student Union and Student Success Center. Planning and procurement efforts continued for the Performing Arts Education Center with Diego Rivera Mural. Propositions A 2005 and A 2020 together funded the project activity in this reporting period.

The bond program management and construction teams continued to make steady progress. Please review this report to learn more about the bond program's and oversight committee's activities during this fiscal year. A full disclosure of the performance and financial audits can be viewed here: https://bit.ly/37eWApG

The City College of San Francisco Citizens' Bond Oversight Committee thanks the community for its continued support.

Respectfully submitted,

Linda Fadeke Richardson
Committee Chair

CURRENT COMMITTEE MEMBERS

Christine Hanson, Community at-large
May 20, 2021 – current

Thomas Havey, Vice Chair, Community at-large
May 20, 2021 – current

Chineseman Lai, Student representative
January 26, 2023 – current

Linda Fadeke Richardson, Chair,
Business community
May 20, 2021 – current

PAST COMMITTEE MEMBERS (Fiscal Year 2022 – 2023)

Amar Thomas, Bona-fide taxpayers association
May 20, 2021 – May 20, 2023
Chair *(elected August 2, 2021 – August 5, 2022)*

Peter Gallegos, Business community
May 20, 2021 – February 27, 2023

Orlando Galvez, Student representative
October 25, 2021 – October 25, 2023

Dennis J. Kelly, Senior citizens' organization
May 20, 2021 – February 22, 2024
Vice Chair *(elected August 5, 2022 – August 5, 2023)*

Shanon Lampkins-Jones, Community at-large
June 24, 2021 – June 24, 2023

Rafael Musni, Community at-large
June 24, 2021 – June 24, 2023

Steven Tang, Community at-large
May 20, 2021 – May 20, 2023

Han Zou, Community at-large
May 20, 2021 – May 20, 2023
Chair *(elected August 5, 2022 – May 20, 2023)*

BOARD OF TRUSTEES (Fiscal Year 2022 – 2023)

Alan Wong, President

Anita Martinez, Vice President

Shanell Williams

Murrell Green

Aliya Chisti

Susan Solomon

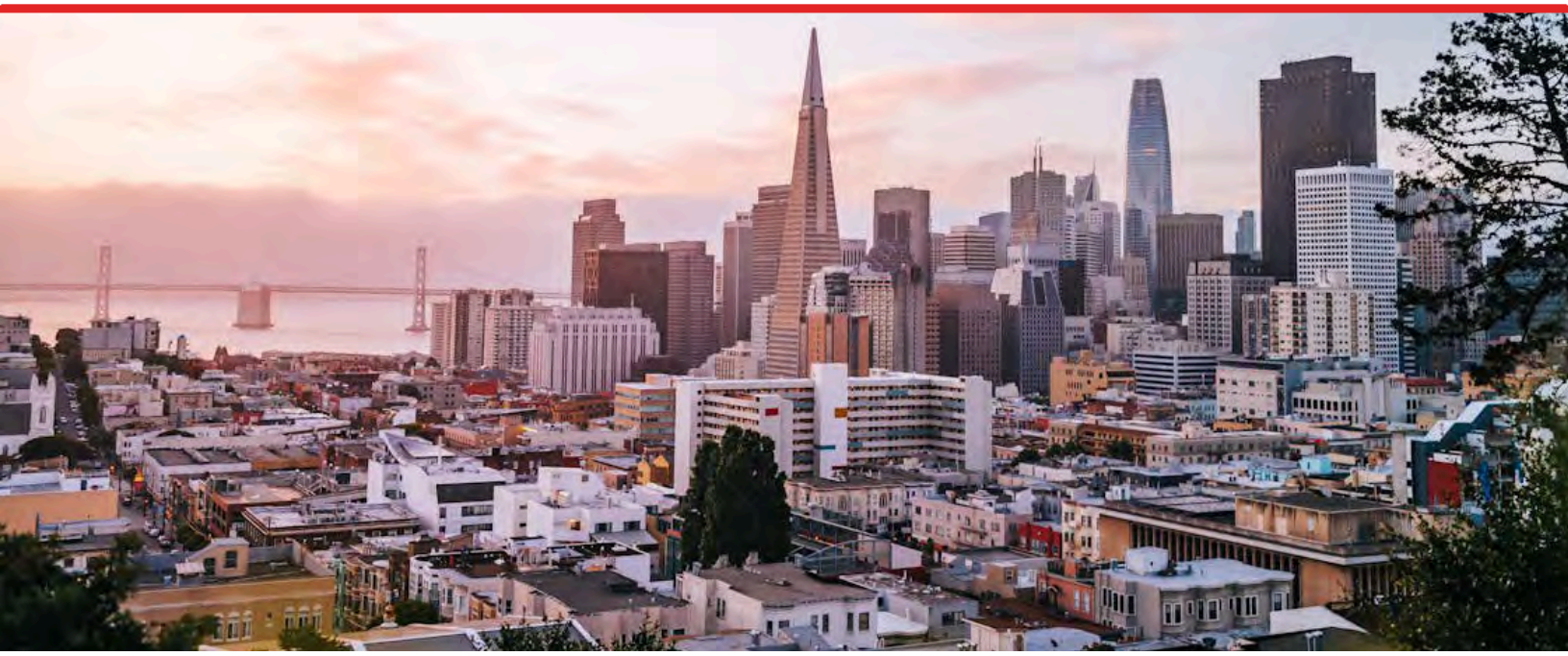
Vick Van Chung

Heather Brandt, Student Trustee

CHANCELLOR (Fiscal Year 2022 – 2023)

David Martin

BACKGROUND



In 2005, voters approved Proposition A, a $246.3 million bond which provided for capital improvements including increasing student access to advanced computer technology and bio/stem cell technology, renovating classrooms, building new facilities for upper division classes, neighborhood classes and the performing arts.

In 2020, the voters of the San Francisco Community College District approved Proposition A, an $845 million bond measure. Under the ballot measure approved, the District was authorized to use the proceeds to fix/repair City College facilities; make necessary seismic retrofit/earthquake safety improvements; make the College more environmentally sustainable through energy efficient buildings/increased renewable energy use; and acquire, construct, repair facilities, sites/equipment to prepare students for well-paid, local science, technology, and arts related jobs.

As required by Education Code Section 15278, the District Board of Trustees established a Citizens' Bond Oversight Committee comprised of volunteers charged with the responsibility to assure voters that bond proceeds are expended only for construction, reconstruction, rehabilitation, or replacement of college facilities in compliance with the ballot language approved by voters, and that no funds are used for teacher or administrator salaries or operating expenses.

ROLES AND RESPONSIBILITIES

The CBOC writes an annual report on the expenditure of taxpayers' money for bond-funded school construction to ensure that bond funds are spent in accordance with the California Constitution Article XIII Section (1)(b)(3) and the provisions of the ballot language. The CBOC also reviews and reports on the annual audits, in addition to its other monitoring and reporting activities. For more information on the responsibilities of the CBOC please visit https://bit.ly/CBOCRolesResponsibilities.

BACKGROUND

COMMITTEE PROCEEDINGS

During the 2022-2023 fiscal year, the committee met five times to fulfill several key activities central to their main charge, such as reviewing program expenditures and preparing the annual report. Key activities from these proceedings listed below:

August 5, 2022

- Election of Chair & Vice Chair
- Review of Financial and Performance Audit Reports, Fiscal Year 2020-2021
- Review of the Draft Fiscal Year 2019-2020 Annual Report
- Review of Prop A 2001, 2005, & 2020 Current Project Updates

October 7, 2022

- Review and Approval of the Fiscal Year 2019-2020 Committee Opinion Statement
- Review and Approval of the Fiscal Year 2019-2020 Annual Report
- Review of Prop A 2001, 2005, & 2020 Current Project Updates
- Review of Program Financial Reports, Fiscal Year 2021-2022

January 12, 2023

- Review of Fiscal Year 2020-2021 Project Update and Financial Report
- Review and Approval of the Fiscal Year 2020-2021 Committee Opinion Statement
- Review and Approval of the Fiscal Year 2020-2021 Annual Report
- Review of Prop A 2001, 2005, & 2020 Current Project Updates
- Review of Program Financial Reports, Fiscal Year 2022-2023
- Review of Bond List Revision Report #2

April 13, 2023

- Review of Financial and Performance Audit Reports, Fiscal Year 2021-2022
- Review of Fiscal Year 2021-2022 Project Update and Financial Report
- Review of Prop A 2001, 2005, & 2020 Current Project Updates
- Review of Program Financial Reports, Fiscal Year 2022-2023

May 4, 2023

- Review and Approval of the Fiscal Year 2021-2022 Committee Opinion Statement
- Review and Approval of the Fiscal Year 2021-2022 Annual Report

A full listing of the committee's agendas and meeting minutes can be accessed here: https://www.ccsf.edu/about-ccsf/board-trustees/cboc-meetings

BACKGROUND

AUDIT REPORT

The performance and financial audits of the 2005 and 2020 general obligation bond funds for the fiscal year ending June 30, 2023, were performed by Eide Bailly, an independent certified public accounting firm, in accordance with generally accepted auditing standards and governmental auditing standards issued by the Comptroller General of the United States. The audits were presented to the Citizens' Bond Oversight Committee on March 21, 2024. The following paragraph is extracted from page 19 of the audit report:

> **Results**
> The results of our tests indicated that the District expended General Obligation Bond Funds (Election of 2005 and Election of 2020) funds only for the specific projects approved by the voters in accordance with Proposition 39 and outlined in Article XIIIA, Section 1(b)(3)(C) of the California Constitution.

A full disclosure of the performance and financial audits can be viewed here: https://bit.ly/37eWApG

A governance letter by the auditor, addressed to the Board of Trustees and the Citizens' Bond Oversight Committee, was included with the performance and financial audits. The letter identified one finding (extracted from page 12 of the report):

- *Material Weakness in Internal Control over Financial Reporting* – Several year-end adjustments were identified during the audit that resulted in audit adjustments to the original General Obligation Bond Fund (Election of 2020) trial balance. There were material audit adjustments proposed and posted to cash, accounts payable, and expense accounts.

- *Views of Responsible Officials and Corrective Action Plan* – The District has gone through a number of personnel changes in the fiscal office, and just recently hired an Associate Vice Chancellor for Budget and Accounting to monitor and oversee accounting activity and the year end close. This person is *now* responsible to see that account reconciliations, journal entries, and accruals are performed timely and that these are done routinely. Monthly monitoring will be implemented to ensure that these activities are done in a timely manner.

COMMITTEE OPINION STATEMENT

Based on its review, the committee has concluded that the District was in compliance with the requirements of Article XIIIA, Section 1(b)(3) of the California Constitution.

Photo of Student Success Center Construction Site

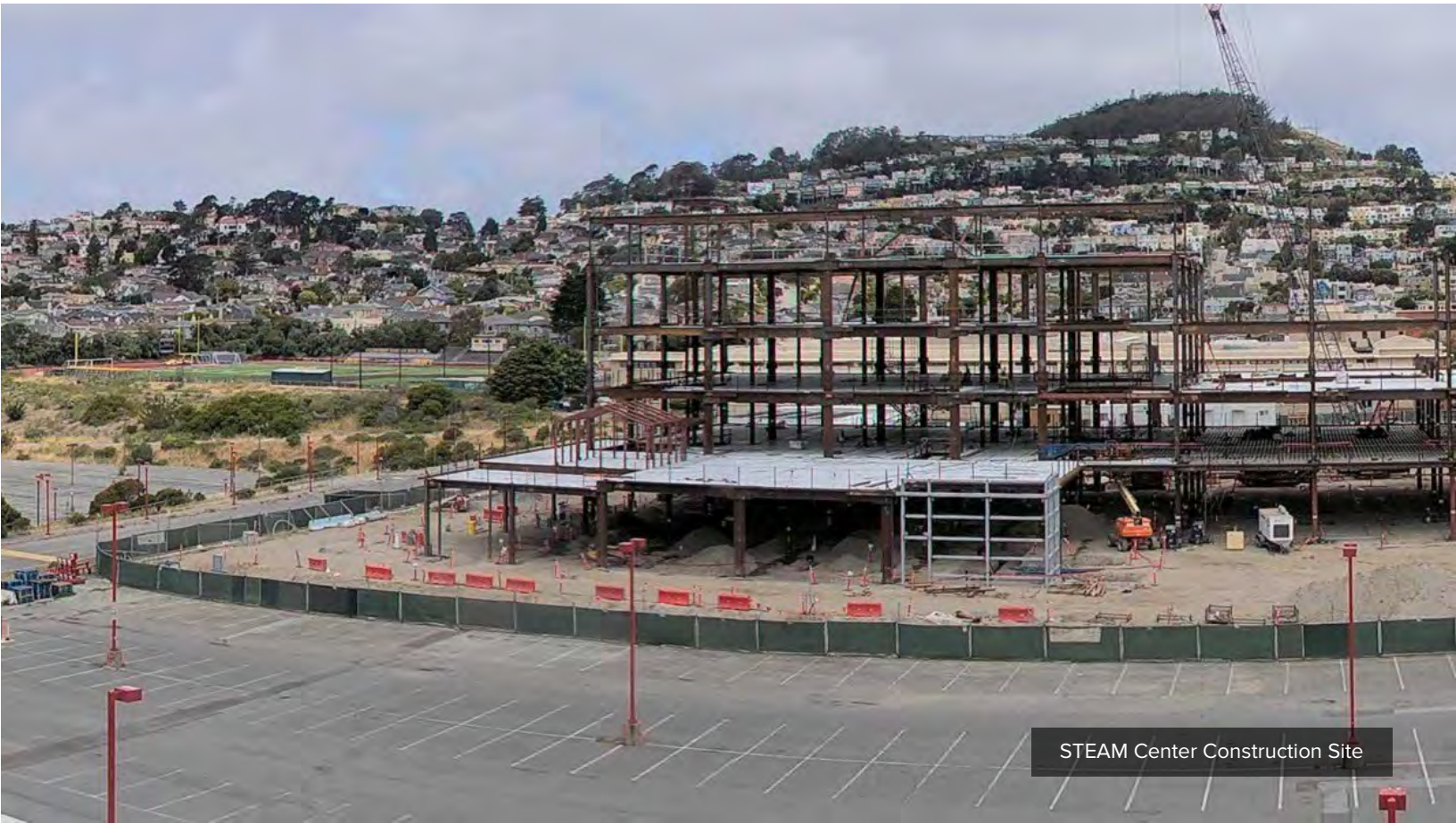
HOW YOU ARE HELPING CITY COLLEGE BUILD FOR THE FUTURE

Thanks to taxpayers, taxes collected from property owners to pay back the investors' purchase of 2005 and 2020 Bonds have already provided new and upgraded buildings to enhance the educational experience of City College of San Francisco students. The community at large has benefited by using the facilities for meetings and programs. Construction will continue making use of the remaining bond funds according to the approved projects designed to improve the critical infrastructure necessary for education.

Community members who are interested in learning more about the tax rates associated with the Proposition A 2005 and Proposition A 2020 Bonds, should visit the City of San Francisco Bond Measures webpage: https://www.ccsf.edu/about-ccsf/board-trustees/bond-measures-overview

CURRENT & UPCOMING PROJECTS FUNDED BY 2005/2020 BOND MEASURES

- Diego Rivera Theater with Mural
- STEAM Center
- Student Success Center
- Science Hall Academic Building Renovation
- Cloud Hall Academic Building Renovation
- Creative Arts Extension/Multimedia Building
- New Child Care Center
- Education Center at 1550 Evans (PUC/SFUSD)
- Other Center Renovations
- IT Infrastructure



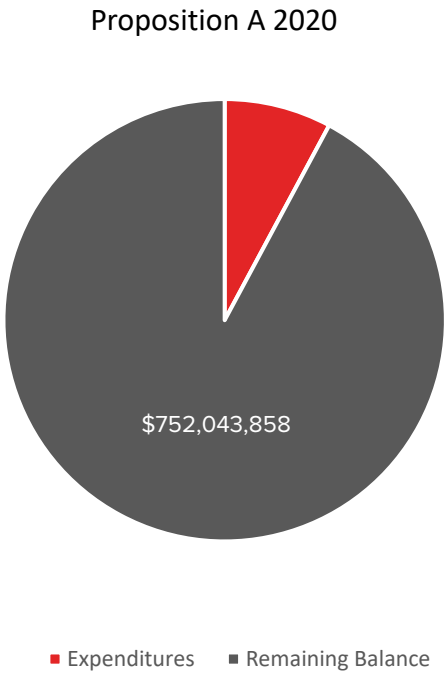
STEAM Center Construction Site

BOND EXPENDITURES FOR FISCAL YEAR 2022-2023

Bond Authorizations*	Amount
Proposition A 2005	$246,300,000
Proposition A 2020	$845,000,000
Total Bond Authorizations	**$1,091,300,000**

Fiscal Year 2022-2023 Bond Expenditures	Amount
Proposition A 2005**	$1,644,026
Proposition A 2020	$62,855,177
Total Fiscal Year 2022-2023 Expenditures	**$64,499,203**

Remaining Bond Funds as of June 30, 2023	Amount
Proposition A 2005**	$94,675
Proposition A 2020	$752,043,858
Total Bond Funds Remaining	$752,138,533



*Does not include interest earnings.

**Data sourced from the Financial and Performance Audits General Obligation Bond Funds (Election of 2005 and Election of 2020) June 30, 2023, conducted by Eide Bailly, LLP, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

For the full audit report please visit: https://bit.ly/37eWApG

BOND PROJECT LIST FOR FISCAL YEAR 2022-2023

Project / Expense Classification	Prop A – 2005 FY 22-23 Expenses	Prop A – 2020 FY 22-23 Expenses	Total FY 22-23 Expenses
Evans Center Renovation	**$680,135**	**$129,078**	**$809,213**
Construction	$540,947	$6,270	$547,217
Hazardous Materials		$3,710	$3,710
Planning and Design Costs	$2,076		$2,076
Program Management Fees		$20,460	$20,460
Swing Space (Interim Housing)	$131,222	$61,930	$193,152
Testing, Inspection and Investigation	$5,890	$36,707	$42,597
State Funded Local Match: 750 Eddy Street Seismic and Code Upgrade		**$13,400**	**$13,400**
Testing, Inspection and Investigation		$13,400	$13,400
State Funded Local Match: Ocean Campus Utility Infrastructure Replacement	**$202,760**	**$111,473**	**$314,233**
Planning and Design Costs	$202,760	($202,760)	$0
Reprographics and Signage		$517	$517
Testing, Inspection and Investigation		$313,716	$313,716
STEAM Center		**$43,053,196**	**$43,053,196**
Advertising		$589	$589
Construction		$41,228,245	$41,228,245
Other State and Local Jurisdictional Fees and Permits		$169,156	$169,156
Planning and Design Costs		$571,721	$571,721
Program Management Fees		$192,280	$192,280
Project Management Fees		$220,247	$220,247
Testing, Inspection and Investigation		$670,960	$670,960
Cloud Hall Academic Building Renovation - Project Group		**$74,956**	**$74,956**
Cloud Hall - Allied Health Relocation to JAD		**$24,510**	**$24,510**
Planning and Design Costs		$24,510	$24,510
Cloud Hall Academic Building Renovation		**$50,445**	**$50,445**
Planning and Design Costs		$600	$600
Program Management Fees		$6,900	$6,900
Project Management Fees		$7,652	$7,652
Swing Space (Interim Housing)		$13,485	$13,485
Testing, Inspection and Investigation		$21,808	$21,808
Diego Rivera Theater with Mural	**$40,456**	**$3,398,838**	**$3,439,295**
Advertising		$1,606	$1,606
Other Consultants		$5,376	$5,376
Other State and Local Jurisdictional Fees and Permits		$12,253	$12,253
Planning and Design Costs	$40,456	$2,953,174	$2,993,630
Program Management Fees		$264,694	$264,694
Project Management Fees		$136,958	$136,958
Reprographics and Signage		$310	$310
Testing, Inspection and Investigation		$24,468	$24,468

BOND PROJECT LIST FOR FISCAL YEAR 2022-2023

Project / Expense Classification	Prop A – 2005 FY 22-23 Expenses	Prop A – 2020 FY 22-23 Expenses	Total FY 22-23 Expenses
IT Infrastructure		**$210,889**	**$210,889**
Add-Expendable Misc Equipment		$42,294	$42,294
Computer Equipment		$86,937	$86,937
Miscellaneous Equipment		$44,102	$44,102
Other Supplies		$37,556	$37,556
Ocean General Campus Wide Improvements - Project Group	**$275,132**	**$30,328**	**$305,460**
Campus Police Upgrades[1]	**$23,291**		**$23,291**
Construction	$23,291		$23,291
Ocean General Campus Wide Improvements		**$30,328**	**$30,328**
Planning and Design Costs		$30,328	$30,328
Restroom Upgrades[1]	**$251,841**		**$251,841**
Construction	$251,841		$251,841
Other Center Renovations - Project Group	**$384,522**		**$384,522**
Downtown Fire Pump	**$278,696**		**$278,696**
Construction	$256,637		$256,637
DSA Fees	$5,878		$5,878
Planning and Design Costs	$13,301		$13,301
Testing, Inspection and Investigation	$2,880		$2,880
John Adams Fire Academy Project	**$105,826**		**$105,826**
Furniture, Fixtures and Equipment	$59,044		$59,044
Program Management Fees	$17,474		$17,474
Swing Space (Interim Housing)	$29,308		$29,308
Program Administration Costs - Project Group	**$12,059**	**$2,085,673**	**$2,097,732**
Bond Administration	**$12,059**		**$12,059**
Certified Salaries	$2,119		$2,119
Fringe Benefits	$9,940		$9,940
Election, Cost of Issuance, Legal and Compliance		**$196,561**	**$196,561**
Legal Fees		$2,226	$2,226
Other Consultants		$194,335	$194,335
Program Administration		**$1,889,112**	**$1,889,112**
Other Consultants		$1,252	$1,252
Program Management Fees		$1,887,860	$1,887,860
Student Success Center - Project Group		**$13,747,346**	**$13,747,346**
Batmale Hall Renovations		**$19,249**	**$19,249**
Testing, Inspection and Investigation		$19,249	$19,249
Bungalow 600/700		**$4,116,093**	**$4,116,093**
Advertising		$202	$202
Construction		$2,009,435	$2,009,435
Moving, Rental and Storage		$5,994	$5,994
Planning and Design Costs		$1,788,481	$1,788,481
Project Management Fees		$272,738	$272,738
Testing, Inspection and Investigation		$39,243	$39,243

BOND PROJECT LIST FOR FISCAL YEAR 2022-2023

Project / Expense Classification	Prop A – 2005 FY 22-23 Expenses	Prop A – 2020 FY 22-23 Expenses	Total FY 22-23 Expenses
Multi-Use Building - Swing Space		**$282,109**	**$282,109**
Construction		$153,748	$153,748
Planning and Design Costs		$128,361	$128,361
Rosenberg Library Renovations		**$2,125,139**	**$2,125,139**
Advertising		$202	$202
Construction		$880,272	$880,272
Hazardous Materials		$12,605	$12,605
Moving, Rental and Storage		$3,446	$3,446
Planning and Design Costs		$916,309	$916,309
Project Management Fees		$294,882	$294,882
Reprographics and Signage		$722	$722
Testing, Inspection and Investigation		$16,702	$16,702
Smith Hall Renovations		**$1,326,586**	**$1,326,586**
Advertising		$202	$202
Construction		$1,048,920	$1,048,920
Hazardous Materials		$9,004	$9,004
Moving, Rental and Storage		$3,260	$3,260
Planning and Design Costs		$148,996	$148,996
Project Management Fees		$101,484	$101,484
Testing, Inspection and Investigation		$14,720	$14,720
Student Success Center		**$5,878,170**	**$5,878,170**
Advertising		$589	$589
Construction		$4,510,572	$4,510,572
Moving, Rental and Storage		$230,942	$230,942
Other Consultants		$9,543	$9,543
Other State and Local Jurisdictional Fees and Permits		$2,880	$2,880
Planning and Design Costs		$476,355	$476,355
Program Management Fees		$257,439	$257,439
Project Management Fees		$167,652	$167,652
Swing Space (Interim Housing)		$208,524	$208,524
Testing, Inspection and Investigation		$13,675	$13,675
Swing Space - Project Group	**$48,963**		**$48,963**
Childcare Center Renovations[1]	**$48,963**		**$48,963**
Construction	$41,413		$41,413
Swing Space (Interim Housing)	$7,550		$7,550
Total Bond Expenses Fiscal Year 2022-23	**$1,644,027**	**$62,855,177**	**$64,499,204**

Notes: Rounding factors may apply.
[1]These projects were previously identified under the ADA and Renovation category.

FREQUENTLY ASKED QUESTIONS

What is a general obligation bond?
General obligation bonds fund projects such as the renovation of existing classrooms and school facilities, as well as construction of new schools and classrooms. Like a home loan, general obligation bonds are typically repaid over 30 years. The loan repayment comes from a tax on all taxable property – residential, commercial, agricultural, and industrial – located in the District.

How can I be sure that general obligation bonds will be spent on improving District facilities?
Fiscal accountability provisions were established to protect taxpayers. As required by law, an independent Citizens' Bond Oversight Committee was established to ensure that bond funds are properly spent. Also, by law, there must be annual audits and no bond money can be used for teacher or school administrator salaries.

What is the Citizens' Bond Oversight Committee and why does it matter to me?
The Citizens' Bond Oversight Committee (CBOC) is a collection of community members that are tasked to review the spending of general obligation bonds. This additional oversight is important because you pay for these bonds as part of your property taxes.

What exactly does the CBOC oversee?
The scope of the CBOC duties and responsibilities are outlined in Proposition 39, passed in November of 2000. Oversight includes the review of construction and financial reports for proper expenditure of taxpayers' money. The committee is also responsible for the yearly review of a financial audit and is required to present this information to the public each year.

When does the CBOC meet and can members of the public attend?
All CBOC meetings are open to the public. The meeting schedule, agendas, meeting minutes, and reports are posted online at https://bit.ly/CBOCMeetings.

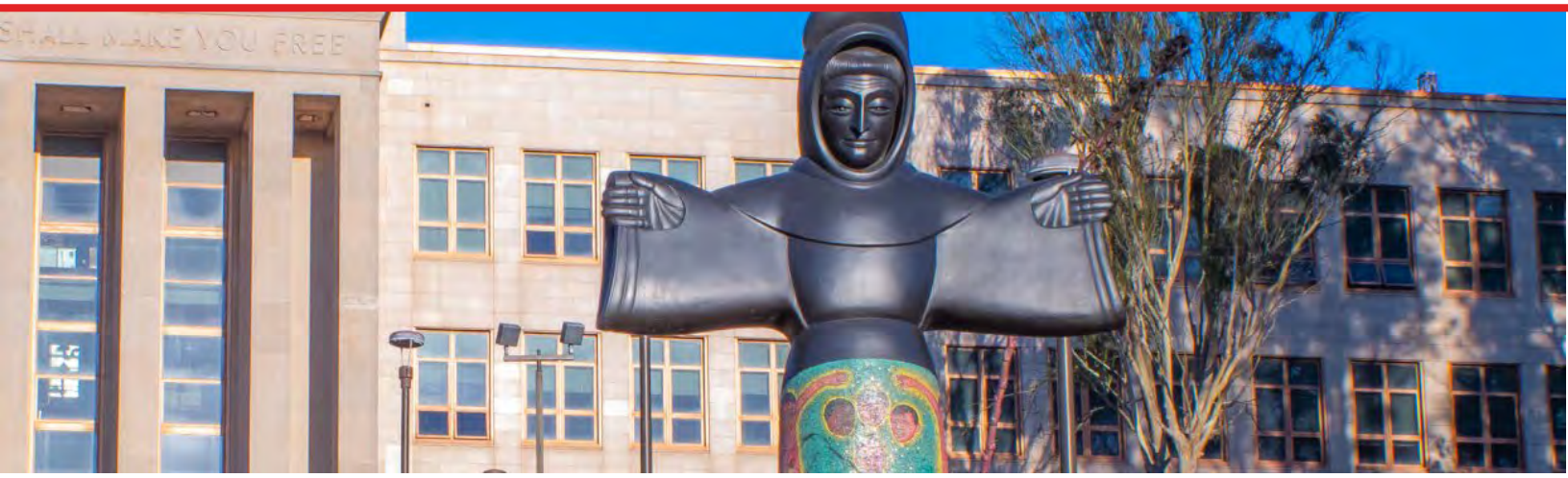
Does the Citizens' Bond Oversight Committee oversee the actual construction?
No. The District's Facilities Department manages planning and construction. Sometimes professional management companies are contracted to provide complementary and supplementary services.

Does the Citizens' Bond Oversight Committee decide how bond funds will be expended?
No. The District's governing Board of Trustees approves projects and expenditures. The Citizens' Bond Oversight Committee monitors expenditures and reports out to the community.

I don't attend City College or have children who attend CCSF; how would bond measures benefit me?
Improvements to schools can have a positive impact on the entire community not only the students. Aside from positive impacts on quality of education, improvements to schools can positively impact the local economy, local property values, traffic flow and safety. The District is committed to hiring from local businesses and companies, benefiting the current workforce.

How can I get additional information?
Visit https://bit.ly/CCSFFacilities to keep apprised of latest happenings in the capital improvement program. A complete list of projects is available at this site. For additional questions, please contact the Office of the Vice Chancellor of Facilities, Planning & Construction at (415) 239-3055.

APPENDICES



APPENDIX A: 2005 Bond - Proposition A Ballot Language
https://www.ccsf.edu/about-ccsf/board-trustees/bond-projects-ballot-language

APPENDIX B: 2020 Bond - Proposition A Ballot Language
https://www.ccsf.edu/about-ccsf/board-trustees/bond-projects-ballot-language

APPENDIX C: FACILITIES MASTER PLAN (2019)
https://www.ccsf.edu/sites/default/files/2023/document/fmp-03182019-1.pdf

APPENDIX D: EDUCATIONAL MASTER PLAN (2018 - 2025)
https://www.ccsf.edu/college-plans

APPENDIX E: Independent Auditor's Financial and Performance Reports
https://www.ccsf.edu/about-ccsf/board-trustees/proposition-39-bond-audits

APPENDIX F: Bond Sale Documents
https://bit.ly/3i6Re0n