

# 2019-2020 ANNUAL REPORT

## PROPOSITION A 2001 & PROPOSITION A 2005

---

CITY COLLEGE OF SAN FRANCISCO  
CITIZENS' BOND OVERSIGHT COMMITTEE



**CITY**  
**COLLEGE**  
OF SAN FRANCISCO

# CONTENTS

---

- INTRODUCTION** **1**
- Contacting the CBOC **1**
  
- LETTER FROM CHAIR** **2**
- Committee Members (Fiscal Year 2019-2020) **2**
- Board of Trustees Members (Fiscal Year 2019-2020) **2**
- Chancellors (Fiscal Year 2019-2020) **2**
  
- BACKGROUND** **3**
- Roles and Responsibilities **3**
- Committee Proceedings **4**
- Monitoring Bond Fund Expenditures **5**
- Audit Finding **5**
- Committee Discussions **6**
- Committee Opinion Statement **6**
- Letter from the Office of the Vice Chancellor of Finance & Administration **7**
- How You Are Helping City College Build For The Future **8**
- Completed Projects Funded By 2001/2005 Bond Measures **8**
  
- BOND EXPENDITURES FOR FISCAL YEAR 2019-2020** **9**
  
- BOND PROJECT LIST FOR FISCAL YEAR 2019-2020** **10**
  
- FREQUENTLY ASKED QUESTIONS** **13**
  
- APPENDICES** **14**



# INTRODUCTION



Photo of Student at City College of San Francisco

**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 October 7, 2022.**

## **CONTACTING THE CBOC**

Additional questions can be addressed to the Citizens' Bond Oversight Committee in care of City College of San Francisco's Office of the Senior Vice Chancellor of Administrative and Student Affairs.

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

Para pedir este informe en Español póngase en contacto con:

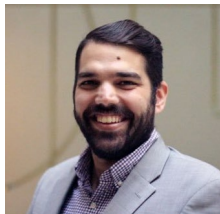
如需中文报告·请联系：

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 2019-2020 annual report on the district's two 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 again supported the district by passing Proposition A-2005, a \$246.3M bond initiative. 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.

Like all of us, the district was faced with an unprecedented challenge when the COVID-19 pandemic struck in early 2020. The planning, construction and management teams worked diligently to keep the bond projects moving forward, while complying with the evolving public health and safety orders. This committee also moved its meetings to an online format and continued its bond oversight work. During this period, the committee received written and oral reports from the district and program management staff, and the financial and performance audit reports were presented directly to the committee by the auditor. Initial planning and project management expenses occurred on bond projects as they got started. Looking forward, we anticipate many of these expenses to shift towards the construction and implementation phases of the bond projects.

For additional information on the corrective actions taken and the committee's compliance statement, please see pages 5-7. 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,

A.J. Thomas  
Committee Chair

## COMMITTEE MEMBERS (Fiscal Year 2019 – 2020)

**Amar Thomas**  
Chair

**Peter Gallegos**

**Christine Hanson**

**Ernest L. Jackson**  
Vice Chair *(resigned May 6, 2020)*

**Dennis J. Kelly**  
Vice Chair *(elected on May 6, 2020)*

**Shanon Lampkins-Jones**

**Rafael Musni**

**Linda Fadeke Richardson**

**Steven Tang**

## BOARD OF TRUSTEES (Fiscal Year 2019 – 2020)

**Shanell Williams**  
President

**Tom Temprano**  
Vice President

**Brigitte Davila**

**Ivy Lee**

**Alex Randolph**

**John Rizzo**

**Thea Selby**

**Vick Van Chung**  
Student Trustee

**Bryan Daley**  
Student Trustee

## CHANCELLORS (Fiscal Year 2019 – 2020)

**Mark Rocha**  
*(July 2017 to March 2020)*

**Dianna Gonzales**  
*(Interim, April 2020 to June 2020)*

## BACKGROUND



**In 2001, voters in San Francisco approved bond measure Proposition A, which provided \$195 million in funding that was used to eliminate portable buildings, improve disabled accessibility, complete the creation of a technology network, and build/complete new campuses in the Mission and Chinatown/North Beach neighborhoods. 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.**

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>.

During the 2019-2020 fiscal year, the committee met seven times and reviewed:

- Bond Project Status Reports
- Committee Bylaws
- Staff Reports and Updates
- Financial and Performance Audit Reports
- Training of Committee Members by Bond Counsel

# BACKGROUND

---

## COMMITTEE PROCEEDINGS

The committee convened and participated in several key activities central to their main charge, such as, reviewing program expenditures, reviewing annual financial and performance audits, and preparing the annual report. Proceedings at these meetings included:

### October 11, 2019

- Introduction of New Committee Members
- Role of the Committee – Review of the Bylaws

### December 13, 2019

- Chancellor Update
- Introduction of New and Reappointed Committee Members
- Review of Bond Projects Status Report
- Nomination and Election of the Chair and Vice-Chair
- Appointment of CBOC Annual Report Subcommittee Members

### January 30, 2020

- Introduction of New Committee Member
- Review of Bond Projects Status Report
- CBOC Annual Report Subcommittee Draft Update

### May 6, 2020

- CBOC Annual Report Subcommittee Report Back & Conclusion
- Nomination and Election of the Vice-Chair
- Presentation, Review, and Discussion of Draft Annual Report

### May 20, 2020

- Chair's Report
- Bond Counsel's Response to Committee Questions
- 2020 Proposition A Responsibilities
- Task assignments for CBOC Reports for Fiscal Years: 2016-2017, 2017-2018, 2018-2019

### June 3, 2020

- Chair's Report
- Review and Discussion of Updated Draft Language for Draft 2016-2017 Report
- Task assignments for CBOC Reports for Fiscal Years: 2016-2017, 2017-2018, 2018-2019

### June 17, 2020

- Chair's Report
- Audit Presentation for 2018-2019 Fiscal Year
- Review of Bylaws Draft Language
- Discussion, Amendments, and Consideration of 2016-2017, 2017-2018, 2018-2019 Reports



# BACKGROUND

## MONITORING BOND FUND EXPENDITURES

During the 2019-2020 fiscal year, the Citizens' Bond Oversight Committee monitored the bond fund expenditures by reviewing the District's bond project plans, timelines, and proposed expenditures. At its meetings, the committee reviewed financial reports and project plan updates describing the bond-related activities undertaken by the District.

## AUDIT FINDING

The performance and financial audits for the fiscal year ending June 30, 2020, 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 audit report listed one finding representing an instance of noncompliance with state laws and regulations, with the relevant details from page 26 of the audit report listed below:

### 2020-001 Salaries Expended from General Obligation Bond Proceeds

#### Criteria or Specific Requirement

Proposition 39 and the enacting legislation (AB 1908 and AB 2659) requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries\* and other district operating expenses.

#### Condition

The results of our testing indicated that expenditures were used for salaries of administrators\*. Our sample included payroll transactions totaling \$1,052,530. Of this amount, \$142,104 represents salaries of administrators\* and other individuals whose positions were not substantially supporting voter-approved bond projects.

#### Recommendation

The District should implement a review and approval process for all salaries expended from bond proceeds to ensure the duties of the individuals substantially support voter-approved bond projects, and no administrator salaries\* are expended from bond proceeds.

#### Management Response and Corrective Action Plan

These salaries were inadvertently coded to the bond program and have been removed. Staff who are now charged to the bond program have direct responsibilities for the management, oversight, and routine operations of the bond program. Additionally, as part of the annual budget development process, Facilities management will assess the appropriateness of all personnel charges that are to be included in bond operations, and will make changes as needed to reflect the duties and responsibilities of program staffing.

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

*\*Attorney General Opinion No. 04-110: "A school district may use Proposition 39 school bond proceeds to pay the salaries of district employees to the extent they perform administrative oversight work on construction projects authorized by a voter approved bond measure."*

*The full opinion can be viewed here: <https://oag.ca.gov/system/files/opinions/pdfs/04-110.pdf>*

# BACKGROUND

---

## COMMITTEE DISCUSSIONS

The committee discussed the audit finding with the auditor at length at their August 5, 2022 committee meeting. The committee received information on the problem, the corrective action, and controls put in place to prevent it from reoccurring. The committee requested a written report from the district summarizing the problem, quantifying the error, the steps taken to cure the problem, the auditor's confirmation of the corrective action, and bond counsel's statement that the curative action was appropriate. The written report from Vice Chancellor of Finance and Administration, Dr. John al-Amin, is enclosed on the following page.

## COMMITTEE OPINION STATEMENT

At the closing of the fiscal year 2019-2020, the audit reflected a finding related to 0.54% of the fiscal year's expenditures. Corrective actions were taken by the district in fiscal year 2020-2021, and additional controls were put in place. The committee reviewed the error and the curative measures. Based on this, the committee has concluded that the district was initially out of compliance with the requirements of Article XIII A, Section 1(b)(3) of the California Constitution but that the district subsequently took action to bring itself back into compliance. A full disclosure of the performance and financial audits can be viewed here: <https://bit.ly/37eWApG>





# Office of the Vice Chancellor of Finance & Administration

50 FRIDA KAHLO WAY • SAN FRANCISCO, CA 94112 • (415) 239-3000

**Date:** September 22, 2022

**From:** John al-Amin

**To:** Citizens' Bond Oversight Committee

**Re:** Audit Finding for fiscal year 2019-20

Dear Citizens' Bond Oversight Committee Members,

In response to the request made by the committee at its meeting on August 5, 2022, I present the following.

The 2019-20 audit report listed one finding representing an instance of noncompliance with state laws and regulations. Of the payroll transactions totaling \$1,052,530, an amount of \$142,104, represented the salaries of administrators and other individuals whose positions were not substantially supporting voter-approved bond projects.

**Summary of non-compliant salaries vs. fiscal year expenditures:**

Measure	Expenditures 2019/20	Non-allowable Salaries	Percent of Expenditure
Prop A-2001	\$2,336,302.99		
Prop A-2005	\$23,920,273.13	\$142,103.56	0.59% of Prop A-2005
Total	\$26,256,576.12		0.54% of Total Expenditures

As a course of corrective action, the salaries that were incorrectly coded to the bond program were recoded to the general fund. The full amount of \$142,104, was reimbursed to the bond fund on July 1, 2021.

Staff who are now charged to the bond program have direct responsibilities for the management, oversight, and routine operations of the bond program. Additionally, as part of the annual budget development process, facilities management will assess the appropriateness of all personnel charges that are to be included in bond operations and will make changes as needed to reflect the duties and responsibilities of program staffing.

Additionally, as expressed by Alicia Herrera, CPA, Eide Bailly, it is the opinion of the auditor that since the district reimbursed the bond fund and has implemented additional reviews going forward, the actions taken by the district are sufficient and should mitigate any repetition of this problem in the future. The auditor reviewed 100% of the payroll costs in the 2021 year and did not find any instances of noncompliance.

Lastly, David Casnocha, Bond Counsel, Stradling Yocca Carlson & Rauth, in discussions with the Ann Kennedy Group, addressed the question of whether the curative steps taken by the district legally satisfy the issue of compliance. His response was that the cure has been taken and has been reasonably noted and now that issue is moot and has been resolved.

I hope this response clears up any questions regarding this issue.

Sincerely,

John al-Amin, Ph.D.  
 Vice Chancellor, Finance and Administration  
 City College of San Francisco

**BOARD OF TRUSTEES**

DR. BRIDGITTE DAVILA, PRESIDENT • JOHN RIZZO, VICE PRESIDENT • ALIYA CHISTI  
 MURRELL GREEN • THEA SELB Y • SHANELL WILLIAMS • ALAN WONG • MALINALI VILLALOBOS, STUDENT TRUSTEE  
 DR DAVID MARTIN, CHANCELLOR

# BACKGROUND

## 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 2001 and 2005 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 2001 and Proposition A 2005 Bonds, should visit the City of San Francisco Bond Measures webpage: <https://www.ccsf.edu/about-ccsf/board-trustees/bond-measures-overview>

## COMPLETED PROJECTS FUNDED BY 2001/2005 BOND MEASURES

- Downtown Center – 2004
- Balboa Reservoir Berm Removal – 2005
- Student Health Center – 2006
- Mission Center – 2007
- Community Health & Wellness Center – 2008
- Child Development Center – 2008
- Accessibility Upgrades – 2009
- Evans Center – 2010
- John Adams Center Upgrade – 2010
- Land Acquisition & Improvements for Parcel Adjacent to Ocean Avenue (Unity Plaza) – 2010
- Ocean West Campus (Balboa Reservoir) Infrastructure – 2012
- Joint Use Facility (Multi-Use Building) – 2012
- Chinatown / North Beach Center – 2012
- Renovation / Remodeling / ADA Access / Child Care – 2006 to 2020, and ongoing



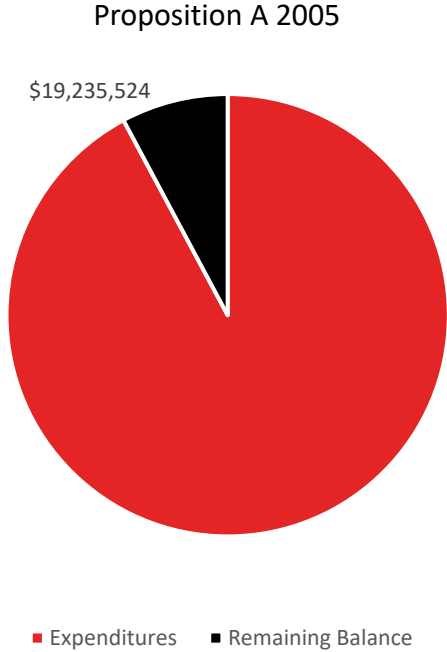
STEAM Center Project (rendering), funded in part by Prop A-2001 and Prop A-2005

# BOND EXPENDITURES FOR FISCAL YEAR 2019-2020

Bond Authorizations	Amount
Proposition A 2001	\$195,000,000
Proposition A 2005	\$246,300,000
<b>Total Bond Authorizations*</b>	<b>\$441,300,000</b>

Fiscal Year 2019-2020 Bond Expenditures**	Amount
Proposition A 2001	\$2,336,303
Proposition A 2005	\$23,920,273
<b>Total Fiscal Year 2019-2020 Expenditures</b>	<b>\$26,256,576</b>

Remaining Bond Funds as of June 30, 2020**	Amount
Proposition A 2001	(\$76,222)
Proposition A 2005	\$19,235,524
<b>Total Bond Funds Remaining</b>	<b>\$19,159,302</b>



\*Does not include interest earnings.

\*\*Data sourced from the Financial and Performance Audits General Obligation Bond Funds (Election of 2001 and Election of 2005) June 30, 2020, 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 2019-2020

Project Group / Project Name / Expense Classification	Prop A – 2001 FY 19-20 Expenses	Prop A – 2005 FY 19-20 Expenses	Total FY 19-20 Expenses
<b>Diego Rivera Theater with Mural</b>	<b>\$651,750</b>	<b>\$2,263,410</b>	<b>\$2,915,160</b>
Planning Costs	\$651,750	\$581,296	\$1,233,046
Project Management		\$1,682,113	\$1,682,113
<b>Evans Center Renovation</b>		<b>\$3,281,844</b>	<b>\$3,281,844</b>
Construction in Progress		\$2,492,376	\$2,492,376
Fees for Services		\$92	\$92
Planning Costs		\$68,086	\$68,086
Project Management		\$721,290	\$721,290
<b>Prop 39 - Architectural/Engineering</b>		<b>\$768,652</b>	<b>\$768,652</b>
Construction in Progress		\$735,255	\$735,255
Planning Costs		\$1,500	\$1,500
Project Management		\$31,897	\$31,897
<b>State Funded Local Match: Ocean Campus Utility Infrastructure Replacement</b>		<b>\$411,919</b>	<b>\$411,919</b>
Project Management		\$411,919	\$411,919
<b>STEAM Center</b>	<b>\$1,375,990</b>	<b>\$2,573,232</b>	<b>\$3,949,222</b>
Planning Costs	\$1,375,990	\$279,316	\$1,655,306
Project Management		\$2,293,915	\$2,293,915
<b>Student Success Center</b>	<b>\$105,351</b>	<b>\$3,472,840</b>	<b>\$3,578,191</b>
Planning Costs	\$105,351	\$1,452,106	\$1,557,457
Project Management		\$2,020,734	\$2,020,734
<b>ADA and Renovation</b>	<b>\$203,212</b>	<b>\$9,817,737</b>	<b>\$10,020,949</b>
<b>2005 ADA Renovation</b>		<b>\$457,186</b>	<b>\$457,186</b>
Fees for Services		\$671	\$671
Planning Costs		\$456,515	\$456,515
<b>Bench Contracts</b>		<b>\$437,278</b>	<b>\$437,278</b>
Project Management		\$432,830	\$432,830
Sites (Planning)		\$4,448	\$4,448
<b>Bookstore Renovation</b>	<b>\$17,361</b>	<b>\$47,711</b>	<b>\$65,072</b>
Construction in Progress		\$19,569	\$19,569
Planning Costs	\$17,361	\$28,142	\$45,503
<b>Campus Police Upgrades</b>		<b>\$565,905</b>	<b>\$565,905</b>
Construction in Progress		\$516,608	\$516,608
Fees for Services		\$1,373	\$1,373
Planning Costs		\$47,924	\$47,924
<b>Childcare Center Renovations</b>		<b>\$2,233,341</b>	<b>\$2,233,341</b>
Building Improvements		\$90,996	\$90,996



## BOND PROJECT LIST FOR FISCAL YEAR 2019-2020

Project Group / Project Name / Expense Classification	Prop A – 2001 FY 19-20 Expenses	Prop A – 2005 FY 19-20 Expenses	Total FY 19-20 Expenses
Computer Equipment		*((\$7,098)	*((\$7,098)
Construction in Progress		\$1,907,416	\$1,907,416
Other Consulting		\$29,776	\$29,776
Planning Costs		\$98,652	\$98,652
Project Management		\$113,600	\$113,600
<b>Civic Center Temporary Site</b>		<b>\$141,789</b>	<b>\$141,789</b>
Planning Costs		\$141,789	\$141,789
<b>Facilities Master Plan TCO (Total Cost of Ownership)</b>		<b>\$737,391</b>	<b>\$737,391</b>
Planning Costs		\$370,590	\$370,590
Project Management		\$366,801	\$366,801
<b>Fort Mason Design Services</b>		<b>\$836</b>	<b>\$836</b>
Planning Costs		\$836	\$836
<b>Gough Street Relocation</b>		<b>\$1,980,668</b>	<b>\$1,980,668</b>
Building Improvements		\$72,418	\$72,418
Computer Equipment		\$42,288	\$42,288
Construction in Progress		\$973,378	\$973,378
Fees for Services		\$15,425	\$15,425
Furniture/Fixtures		\$296,830	\$296,830
Hazardous Materials		\$10,289	\$10,289
Misc. Equipment		\$11,149	\$11,149
Other Consulting		\$62,058	\$62,058
Other Supplies		\$36,487	\$36,487
Planning Costs		\$147,775	\$147,775
Project Management		\$312,572	\$312,572
<b>Infrastructure &amp; Intercampus Comms</b>		<b>\$1,507</b>	<b>\$1,507</b>
Planning Costs		\$1,507	\$1,507
<b>JA Main: New Modernization</b>		<b>\$17,980</b>	<b>\$17,980</b>
Project Management		\$17,980	\$17,980
<b>Lighting Safety Upgrades</b>		<b>\$153,300</b>	<b>\$153,300</b>
Construction in Progress		\$153,300	\$153,300
<b>Recycle Center</b>		<b>\$69,324</b>	<b>\$69,324</b>
Construction in Progress		\$68,950	\$68,950
Fees for Services		\$374	\$374
<b>Restroom Upgrades</b>	<b>\$185,851</b>	<b>\$467,047</b>	<b>\$652,898</b>
Building Improvements	\$37,117		\$37,117
Construction in Progress	\$147,886		\$147,886
Other Advertising		\$1,320	\$1,320
Other Supplies	\$187		\$187

## BOND PROJECT LIST FOR FISCAL YEAR 2019-2020

Project Group / Project Name / Expense Classification	Prop A – 2001 FY 19-20 Expenses	Prop A – 2005 FY 19-20 Expenses	Total FY 19-20 Expenses
Planning Costs	\$660	\$660	\$1,320
Project Management		\$465,067	\$465,067
<b>Roofing Repairs</b>		<b>\$20,416</b>	<b>\$20,416</b>
Construction in Progress		\$2,016	\$2,016
Planning Costs		\$18,400	\$18,400
<b>Small Capital Projects Summer 2019</b>		<b>\$1,295,670</b>	<b>\$1,295,670</b>
Building Improvements		\$945,103	\$945,103
Fees for Services		\$3,050	\$3,050
Furniture/Fixtures		\$195,272	\$195,272
Misc. Equipment		\$4,997	\$4,997
Other Leases		\$2,281	\$2,281
Other Supplies		\$6,239	\$6,239
Payroll Expense		\$3,018	\$3,018
Planning Costs		\$83,954	\$83,954
Project Management		\$51,757	\$51,757
<b>Student Development &amp; Welcome Ctr</b>		<b>\$1,135,965</b>	<b>\$1,135,965</b>
Computer Equipment		\$2,499	\$2,499
Construction in Progress		\$423,359	\$423,359
Planning Costs		\$579,473	\$579,473
Project Management		\$130,634	\$130,634
<b>Wayfinding</b>		<b>\$54,423</b>	<b>\$54,423</b>
Construction in Progress		\$54,423	\$54,423
<b>Program Administration Costs</b>		<b>\$1,330,640</b>	<b>\$1,330,640</b>
<b>2005 Legal &amp; Audit Expenses</b>		<b>**(\$4,102)</b>	<b>**(\$4,102)</b>
Legal Services		**(\$22,602)	**(\$22,602)
Other Consulting		\$18,500	\$18,500
<b>Bond Administration</b>		<b>\$1,051,410</b>	<b>\$1,051,410</b>
Payroll Expense		\$1,051,410	\$1,051,410
<b>Election, Cost of Issuance, Legal and Compliance</b>		<b>\$283,333</b>	<b>\$283,333</b>
Other Consulting		\$283,333	\$283,333
<b>Total Bond Expenses Fiscal Year 2019-20</b>	<b>\$2,336,303</b>	<b>\$23,920,273</b>	<b>\$26,256,576</b>

Notes: Rounding factors may apply.

\*Childcare Center Renovations Computer Equipment: Credit due to reclassification of expenses

\*\*2005 Legal & Audit Expenses Legal Services: Credit due to accrual reversals for Legal Services

## 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:** 2001 Bond - Proposition A Ballot Language  
<https://bit.ly/2001BallotLanguage>

**APPENDIX B:** 2005 Bond - Proposition A Ballot Language  
<https://bit.ly/2005BallotLanguage>

**APPENDIX C:** FACILITIES MASTER PLAN (2019)  
<https://bit.ly/2019FMP>

**APPENDIX D:** FACILITIES MASTER PLAN (2004)  
<https://bit.ly/2004FMP>

**APPENDIX E:** EDUCATIONAL MASTER PLAN (2014 - 2020)  
<https://bit.ly/2014-2020EMP>

**APPENDIX F:** EDUCATIONAL MASTER PLAN (2018 - 2025)  
<https://bit.ly/2018-2025EMP>

**APPENDIX G:** Independent Auditor's Financial and Performance Reports  
<https://bit.ly/37eWApG>

**APPENDIX H:** Bond Sale Documents  
<https://bit.ly/3i6Re0n>