



## Bond and Parcel Tax Citizens' Oversight Committee 2021-2022 ANNUAL REPORT

### CITIZENS' OVERSIGHT COMMITTEE

Lori Cunningham, *Secretary*  
Jerd Ferriauolo, *President*  
David Fung  
Rick Hamburger  
Robert Pochowski  
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**WE ARE LOOKING FOR  
NEW MEMBERS TO JOIN  
OUR OVERSIGHT  
COMMITTEE!**

*Please email  
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additional information.*

### FUHSD BOARD OF TRUSTEES

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### Letter from Citizens' Oversight Committee

March 14, 2023

To: The Board of Trustees and Citizens of the Fremont Union High School District

The Bond and Parcel Tax Citizens' Oversight Committee is pleased to present its fourteenth annual report which covers the 2021-2022 fiscal year. The principal duties of the Committee are to:

- Ensure that Bond and Parcel Tax proceeds are expended only for the purposes that they are intended;
- Report the program's progress to the public; and
- Provide an annual report and compliance statement

This Committee was established in June 2008 with the voters' approval of Measure B, a \$198 million school improvement bond. With the passage in November 2014 of Measure J (\$98 parcel tax renewal), and Measure K (\$295 million bond), the Trustees expanded the role of the Committee to include the oversight of all three measures. The Committee's role was subsequently expanded again to include oversight of Measure CC (\$275 million bond) approved by the voters in November 2018. All Measure B projects and expenditures were completed in the 2015-2016 fiscal year and our ongoing review encompasses Measures J, K and CC. Most recently, on June 7, 2022, voters passed Measure G, a \$275 million school improvement bond.

Over this reporting period, all five FUHSD schools and the Adult Education and District Office campus had Measure K and Measure CC projects in design or construction. As of June 30, 2022, approximately \$270.7 million (Measure K) and \$87.7 million (Measure CC) had been spent on the program. The Committee held four publicly noticed meetings to review project and financial reports, including on-site tours of work in progress.

Of special note, in this period our District projects qualified for an additional \$1.9 million in matching funding from the State's School Facility Program. When added to the \$12.8 million of grant funding received the prior years, these additional grants bring our state matching grant total to nearly \$14.7 million. These dollars will be cycled back into our ongoing improvements efforts, delivering even greater value for our students and community.

Eide Bailly, LLP completed the annual audit of bond expenditures for Measures K and CC and for the Measure J Parcel Tax. The audit reports disclosed no instances of noncompliance with the terms of Proposition 39 or the terms of the bond measures and parcel tax measure as approved by District voters. The Committee is pleased to report that based on the findings of the annual audit, the Fremont Union High School District is in full compliance with its responsibilities as described in Article XIII A, Section 1(b)(3) of the California State Constitution.

This has been a productive year for the school bond programs, with major new facilities opened at all five high schools for the start of the current school year. We thank the community for their ongoing support for excellence in the facilities and programs of the Fremont Union High School District.

Respectfully,

Jerd Ferriauolo, *President*  
*Citizens' Oversight Committee*

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### ABOUT THE BOND MEASURES

Voters in the Fremont Union High School District have been supportive of the District's efforts to build new classrooms, renovate and expand the facilities that serve our students and staff, upgrade computer network capability and science labs, upgrade classroom computers and technology, construct a solar electricity system and modernize track and fields facilities. They have approved five bond measures since 1998 – Measure H in April 1998 for \$144 million, Measure B in June 2008 for \$198 million, Measure K in November 2014 for \$295 million and Measure CC in November 2018 for \$275 million. Most recently, voters approved Measure G, a \$275 million bond measure on June 7, 2022.

All Measure H and B projects are complete and the funds fully expended. All of the bonds for Measure K have been sold, including approximately \$61 million in green bonds. Green bonds are used for projects that have substantial positive environmental and/or climate benefits. In addition, \$165 million in bonds have been sold for Measure CC projects, which includes approximately \$30 million in green bonds. In conjunction with the last bond issuance in May 2021 under the 2018 Measure CC authorization, there was a refinancing of outstanding bonds with a par amount of approximately \$52.05 million, which consisted of a portion of the 2008 series, 2013 bonds, and the 2015 GO Refunding Bonds. No bonds have been sold yet under the Measure G authorization. In the descriptions below, projects are identified as being funded by Measure **(K)** or Measure **(CC)**.

### ABOUT THE PARCEL TAX MEASURE

Voters also approved a parcel tax in 2004 for \$98 per parcel. Since then, voters renewed it in 2010 and again in 2014 with Measure J, which is due to expire in 2022. In November 2020, voters renewed the \$98 parcel tax, Measure M, for an additional eight years. The parcel tax protects the math, science, English, foreign language, music and art classes currently offered; maintains class sizes; and retains high quality teachers and staff.

### INDEPENDENT AUDIT

Under the provisions of the California Constitution as amended by Prop 39, the 2014 Measure K Bond Program and Measure CC Bond Program must undergo an annual audit by an independent auditing firm. Additionally, the District must provide accountability through an annual audit detailing the amount of funds collected and expended from parcel tax proceeds. The District utilized the certified public accounting firm of Eide Bailly LLP, to perform the required financial and performance audits for the fiscal year ended June 30, 2022. On December 5, 2022, Eide Bailly met with the Committee to review the draft audit reports that document the audit results. The audit reports were approved by the District's Board of Trustees at their meeting held on December 6, 2022. The audit reports are available on the Committee's website [www.fuhd.org/departments/bond-program/citizens-oversight-committee](http://www.fuhd.org/departments/bond-program/citizens-oversight-committee).

### CITIZENS' OVERSIGHT COMMITTEE

Under the provisions of the California Constitution as amended by Prop 39, an independent Citizens' Oversight Committee (Committee) must be established to assure that Bond funds are spent as approved by the voters. The Committee is required to publish an annual report of its findings.

As chartered by the Board of Trustees of the Fremont Union High School District (Board), the 2008 Measure B Bond Committee was created. In January of 2015, the Board expanded the charter of the Committee to include the Measure K Bond and Measure J Parcel Tax. The new Committee became the **Bond and Parcel Tax Citizens' Oversight Committee**. In February of 2019, after the passage of Measure CC, the Board of Trustees added the oversight of Measure CC to the Committee's responsibilities. The Committee may also act as a communications channel for disseminating bond program and parcel tax information and collecting community inputs or concerns. The Committee is not a bond program or parcel tax advisory body and has no authority to make policy, make decisions, or set priorities in the spending of any funds or District operations. All projects are authorized and approved by the Board of Trustees.

Committee members are appointed for a two-year term and may serve three two-year terms with no compensation for their participation. For the latest Committee meeting schedule, meeting minutes, and other information, please go to [www.fuhd.org/departments/bond-program/citizens-oversight-committee](http://www.fuhd.org/departments/bond-program/citizens-oversight-committee).

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### PROJECT/SITE UPDATES

At **Cupertino High School**, the modernization of Buildings 100 and 400 began construction in the Spring of 2022 and completed in August 2022. Blach Construction was the builder, McKim Design Group was the architect and this was a Measure CC funded project. The scope of the classroom modernization includes new HVAC, roofing and fire alarm upgrades in addition to new lighting, ceilings, AV systems, paint and furniture. The work on Buildings 100 and 400 modernized 27 classrooms.

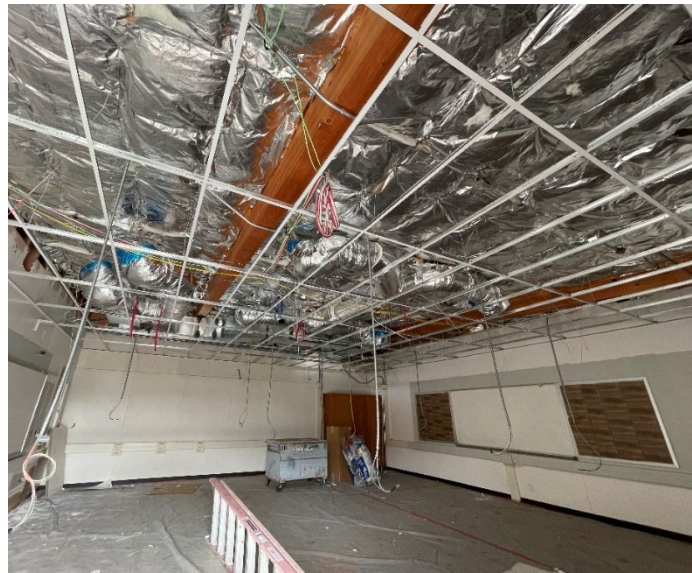
The next phased project at Cupertino, also as part of Measure CC, will be the Classroom Modernization of Buildings 200 and 700 and will modernize approximately 14 classrooms. This project began schematic design with McKim Design Group as the architect and Blach Construction under contract as the Builder. This project is planned for Summer 2023.



At **Fremont High School** work continued on the Fremont High School Athletic Field Improvements with Verde Design as the architect and Robert A. Bothman as the builder. This project began construction in the Spring of 2022 and completed construction January 2023, and was a Measure CC project. As part of Measure CC, the modernization of Buildings 70 and 80 began construction in the Spring of 2022, completed construction August 2022, and modernized 14 classrooms. Also, as part of this project, and in conjunction with the athletic field improvements, was the construction of a new restroom building at the fields. Lathrop Construction was the builder and Derivi Castellanos Architects (DCA) the architect.

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Additionally, as part of Measure CC, design began on the Fremont High School Science Building Modernization with DCA as the architect and Beals Martin as the builder. This project is a summer 2023 modernization.

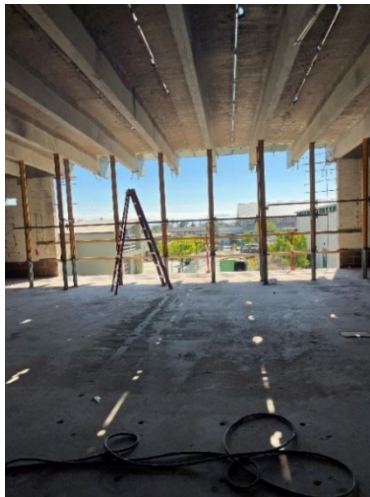


As part of Measure K and Measure CC, the **Homestead High School** Buildings A and B classroom modernization and seismic upgrades projects continued. Quattrocchi Kwok Architects (QKA) is the architect and Blach Construction is the builder for both buildings. Building A finished construction in Summer 2022 and construction on Building B

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commenced immediately after the completion of Building A. Building B has an anticipated occupancy in August 2023. Building A modernized 21 classrooms and Building B modernizes another 23 classrooms.

As part of Measure CC, we began design on the Science Building “S” Classroom modernization, which will begin construction Spring 2023 and has an expected occupancy of August 2023. Lathrop Construction is the builder and Quattrocchi Kwok Architects (QKA) is the Architect.

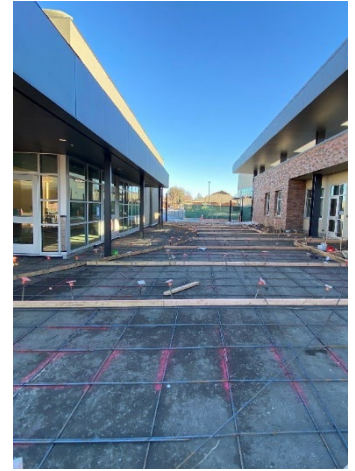


At **Lynbrook High School**, under Measure CC, construction on the Lynbrook Auditorium Lobby and Promenade modernization completed in Spring 2022. QKA was the architect and Blach Construction was the builder. Also, as part of

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Measure CC, construction was completed on the Athletic Field Improvements, with Verde Design the architect and Robert A. Bothman the builder. The field improvements completed in February 2022.

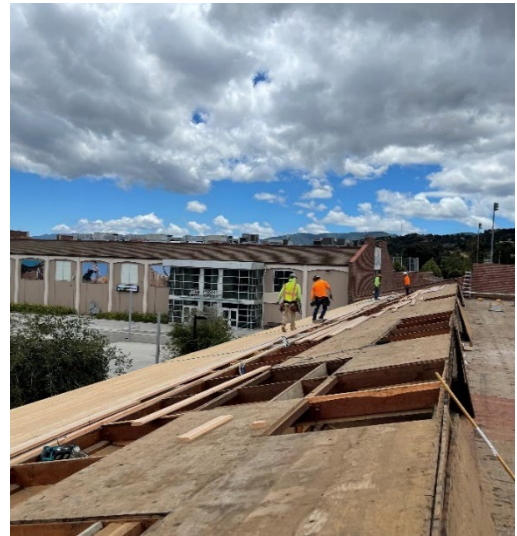
Also, as part of Measure CC, we began demolition of the old administration building in Summer 2022 to begin construction of a new 2-story, approximately 17,666 sq.ft. Science Classroom Building. The new Science Building has an expected occupancy of August 2023. Blach Construction is the builder and Quattrocchi Kwok Architects (QKA) is the Architect.



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At **Monta Vista High School**, the focus was the classroom modernization of Building F1, which modernized 6 specialty arts and engineering classrooms as part of Measure CC. Construction began in Spring 2022 and completed October 2022.

Also, as part of Measure CC, we began the initial design phase of the Classroom modernization of Building F3, which is scheduled as a summer 2023 project. Building F3 will modernize 2 large music rooms and several support spaces. Derivi Castellanos Architects (DCA) is the architect and Lathrop Construction the builder for both of these projects.



At the **Adult Education and District Office site**, construction of the new Adult Education Center and District Office Building completed construction in January 2022, with demolition and site work commencing on the New Maintenance and Operations Building in Spring 2022. The New Maintenance and Operations Building has an expected occupancy in Fall 2023, and will replace the old maintenance sheds currently at the east side of the campus. The final phase of the master plan for this campus will include converting the old residency, technology, and human resources building into additional Adult Education classrooms, as well as improvements and expansion of the

parking lot. These are **Non-Bond**, Measure **K**, and Measure **CC** funded projects with QKA as the architect and Blach Construction as the builder.

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**MEASURE J- PARCEL TAX UPDATE**

Staff presented the audited Measure J Parcel Tax Update to the Committee on December 5, 2022 and to the Board of Trustees on December 6, 2022. The following table shows the revenue and expenditures that were reported for the fiscal year that ended on June 30, 2022.

**Fremont Union High School District  
Parcel Tax Report  
FY 2021-22**

**Revenues:**

Potential Parcel Taxes	5,237,089.70
Assessor's 1% Fee	(52,370.90)
Gross Revenues	5,184,718.80
Senior Exemptions (Refunds only)	(20,942.00)
<b>Total Parcel Tax Revenues</b>	<b>5,163,776.80</b>

**Expenses:**

Restoration of Teacher and Staff Salary Rollback	4,846,942.80
Sustaining 2004-2005 Staffing Levels	1,860,000.00
Maintain Reduced Class Size - 9th Grade English & Algebra	780,000.00
Miscellaneous Classified	332,376.44
School Resource Budget Restoration	829,124.00
Athletic Officials	30,000.00
On-Going & Major Maintenance (3%)	6,120,232.00
Additional Coaches Stipends 5 per site	113,000.00
<b>Preliminary Parcel Tax Expenses</b>	<b>14,911,675.24</b>
Transferred to other sources due to insufficient Parcel Tax funds:	
Parcel Tax funds	(9,747,898.44)
<b>Final Parcel Tax Expenses</b>	<b>5,163,776.80</b>

Specific Purposes of the Parcel Tax as described in the November 2014 ballot:

1. Protect the math, science, English, foreign language, music and art classes currently offered
2. Maintain class sizes
3. Retain high quality teachers and staff