



CITIZENS' OVERSIGHT COMMITTEE MEETING

NOTICE AND AGENDA

April 28, 2021, 6:30 PM

**Teleconference call only due to
COVID-19 Stay at Home Restrictions**

To join the meeting:

By phone dial + 1 216-930-9626 PIN: 835 877 002#

From your computer, on your calendar invite click on

Join with Google Meet

From your computer, type in your browser: meet.google.com/ygz-cunp-gnb

- I. Call to Order**
- II. Public comment**
- III. Approval of the March 2021 Meeting Minutes**
- IV. Review of Measure TT and Measure O related Board Reports**
- V. Board of Education COC Liaison Report**
- VI. Facilities Reports**
 - **Dr. Leslie Barnes, Chief Business Officer**
 - Measure TT 2019-2020 Audit
 - COC Application Process (<https://www.pusd.us/Domain/1836>)– Extended until May 31, 2021
 - **Consolidated Budget Status by Funds**
 - **Construction Status Report**
 - **Pictures of Facilities Department Active MTT Projects**
- VII. DSA Closure Status – Update to be provided in June 2021 Meeting**
- VIII. Next meeting date: May 26, 2021**



Pasadena Unified School District (PUSD)
CITIZENS' OVERSIGHT COMMITTEE (COC) MEETING
Minutes of Meeting held on March 24, 2021

Meeting was held remotely with Google Meet

- I. Meeting called to order 6:37pm
 - a. Present: John Robinson, Amelia Bradford, Eliza Jane Whitman, Stephen Aquino, Kim Kenne, Miguel Perez, Leonard Hernandez, Dr. Leslie Barnes, Patrick Cahalan, Anahit Azarian
- II. Public comments
 - a. None
- III. Approval of February 2021 meeting minutes
 - a. Approved unanimously with corrections
- IV. Review of Measure TT and Measure O related Board Reports
 - a. BR 82-B Purchase of Chromebooks for the computers that have been leased over the last 3 years. Students will be able to keep their Chromebooks over the summer until they are given a new Chromebooks for the new school year. Money to pay for the buyout of the Chromebooks will come from Measure O because it will fund on April 1st. Covid relief funding can also be utilized for computers so if there are any remaining funds, the expense will be moved from Measure O to the Covid Relief funds.
 - b. BR 83-B elementary schools will remain in a \$300 Chromebooks but secondary grades need a more robust computer to run software so the computers will be Dell. White Glove services means that the computers will be set up and ready to hand out to students.
- V. Board of Education COC Liaison Report
 - a. Patrick Cahalan- Facilities related topics include charter schools requesting prop 39 facilities. Presentation about the ethnic studies course and metrics from the board for the upcoming year. The Board retreat this week will focus on board protocols and priorities. On Friday morning, there is a 5 Star meeting with neighboring school districts to discuss the topic of district reopening plans.
 - b. Board has not discussed the CDC change from 6 ft to 3 ft yet. Many school sites can accommodate the 6-foot spacing with the number of students who wish to return. Some schools have enough students that want to come back so they will have to decide to either do 2-day cohorts or reduce spacing to 3ft. Currently

the plan is 6ft through July 1st and would need to be renegotiated with the teacher's unions.

VI. Facilities Reports

a. Measure O

- i. BR 1551F – Discussed the email from Ruthanne Aull regarding the incident regarding an athlete that contracted a bacterial infection from a field. The incident happened on natural grass, not Astro turf. Leonard is going to reply to Ruthanne.
- ii. COC Application process – COC Bylaws added section 3.6 meeting minutes are a public record. Section 5.4 terms committee members will select 2 members for an initial 1-year term and the remaining members for an initial 2-year term. After, members are able to serve consecutive 2-year terms. Bylaws will be amended to cover Measure TT and Measure O.
- iii. Current members can write an email to the superintendent to be re-appointed to the board and are not required to fill out the application. Applications will be reviewed April 29th. If not interested in joining the next COC, please let Dr. Barnes know as soon as possible. COC requested the email address for the superintendent so they could send an email regarding participation in the COC.

b. Consolidated Budget Status by Funds – artificial turf for Muir and Pasadena High was added as approved by the board last month. Uncommitted funds were decreased at Pasadena High but matched last month. COC requested that Facilities provided the Consolidated Budget Status by Funds in the other format that was provided in February 2021 meeting as it was easier to read.

c. Construction Status Report- no comments.

d. Pictures of Facilities Department Active MTT Projects – reviewed independently

VII. DSA Closure status report

- a. No update this month and going forward the COC agrees quarterly updates would be appropriate.

VIII. Next Meeting date: April 28th 6:30 PM

IX. Adjournment 7:15 pm

MEASURE TT BOND BUILDING FUND OF PASADENA UNIFIED SCHOOL DISTRICT

AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2020**



**PASADENA UNIFIED SCHOOL DISTRICT
MEASURE TT BOND BUILDING FUND
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JUNE 30, 2020**

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**PASADENA UNIFIED SCHOOL DISTRICT
MEASURE TT BOND BUILDING FUND
INTRODUCTION AND CITIZENS' OVERSIGHT COMMITTEE MEMBER LISTING
JUNE 30, 2020**

The Pasadena Unified School District consists of four high schools, one continuation school, three middle schools, twenty elementary schools, and three charter schools supported by a District Office and a service center facility. The District serves approximately 20,000 students.

On November 4, 2008, the voters of the Pasadena Unified School District approved by more than 55% Measure TT, authorizing the issuance and sale of \$350,000,000 of general obligation bonds. Measure TT is a Proposition 39 bond. On September 17, 2009, the District issued Series 2009A of the Election of 2008 General Obligation bonds in the amount of \$125,000,000. On July 3, 2012, the District issued Series 2012 in the amount of \$125,000,000. On May 25, 2016, the District issued Series 2016 in the amount of \$100,000,000. The bonds were issued to finance the construction and modernization of school facilities and to pay costs of issuance of the bonds.

The passage of Proposition 39 in November 2000 amended the California Constitution to include accountability provisions. Specifically, the District must conduct an annual independent performance audit to ensure that funds have been expended only on the specific projects listed as well as an annual, independent financial audit of the proceeds from the sale of the bonds until all of the proceeds have been expended for facilities projects.

Upon passage of Proposition 39, an accompanying piece of legislation, ABI 908 (Chapter 44, Statutes of 2000), was also enacted, which amended the Education Code to establish additional procedures which must be followed if a District seeks approval of a bond Proposition pursuant to the 55% majority authorized in Proposition 39 including formation, composition and purpose of the Citizens' Oversight Committee, and authorization for injunctive relief against the improper expenditure of bond revenues.

The Measure TT Citizens' Oversight Committee was comprised of the following members as of June 30, 2020:

Name	Title	Representation
John Robinson	Chair	Member of Business Organization / Parent
Eliza Jane Whitman	Vice Chair	Member of Bona Fide Taxpayers' Association
Stephen Aquino	Member	Member of Business Organization / Parent
David Bell	Member	Parent / Guardian of Child in District
Amelia Bradford	Member	Parent / Guardian of Child in District
Vacant*	Member	Member of Senior Citizens' Organization
Vacant*	Member	Parent/Guardian of Child in District and Active Member of PTA

* Vacant as of June 30, 2020, however, the District is actively seeking qualified candidates to fill these positions during the 2020-21 fiscal year.

INDEPENDENT AUDITORS' REPORT

Measure TT Citizens' Oversight Committee and
Governing Board Members of the
Pasadena Unified School District
Pasadena, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Measure TT Bond Building Fund of Pasadena Unified School District (the "District"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure TT Bond Building Fund of Pasadena Unified School District, as of June 30, 2020, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Measure TT Bond Building Fund's 2019 financial statements, and we expressed an unmodified opinion on those financial statements in our report dated November 9, 2019. In our opinion, the comparative information presented herein as of and for the year ended June 30, 2019 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Emphasis of Matter

As discussed in Note 1A, the financial statements present only the Measure TT Bond Building Fund and do not purport to, and do not present fairly the financial position of the Pasadena Unified School District, as of June 30, 2020, the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 16, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters specific to the Measure TT Bond Building Fund. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Measure TT Bond Building Fund's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report of Other Legal and Regulatory Requirements

In accordance with the requirements of Proposition 39, as incorporated in California Constitution Article 13A, we have issued our performance audit dated March 16, 2021, on our consideration of the District's compliance with the requirements of Proposition 39 as it directly relates to the Measure TT Bond Building Fund. That report is an integral part of our audit of the Measure TT Bond Building Fund of Pasadena Unified School District, as of and for the year ended June 30, 2020, and should be considered in assessing the results of our financial audit.

Christy White, Inc.

San Diego, California
March 16, 2021

FINANCIAL SECTION

**PASADENA UNIFIED SCHOOL DISTRICT
MEASURE TT BOND BUILDING FUND
BALANCE SHEET
JUNE 30, 2020 (WITH COMPARATIVE DATA FOR JUNE 30, 2019)**

	2020	2019
ASSETS		
Cash and investments	\$ 15,519,083	\$ 29,339,774
Accounts receivable	619,198	175,452
Total Assets	\$ 16,138,281	\$ 29,515,226
LIABILITIES		
Accrued liabilities	\$ 4,589,438	\$ 4,911,314
Total Liabilities	4,589,438	4,911,314
FUND BALANCES		
Restricted	11,548,843	24,603,912
Total Fund Balances	11,548,843	24,603,912
Total Liabilities and Fund Balances	\$ 16,138,281	\$ 29,515,226

The accompanying notes to financial statements are an integral part of this statement.

**PASADENA UNIFIED SCHOOL DISTRICT
MEASURE TT BOND BUILDING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2020 (WITH COMPARATIVE DATA FOR THE YEAR ENDED JUNE 30, 2019)**

	<u>2020</u>	<u>2019</u>
REVENUES		
Local sources	\$ 947,346	\$ 936,562
Total Revenues	<u>947,346</u>	<u>936,562</u>
 EXPENDITURES		
Current		
Facilities acquisition and maintenance	<u>14,002,415</u>	<u>38,382,055</u>
Total Expenditures	<u>14,002,415</u>	<u>38,382,055</u>
 NET CHANGE IN FUND BALANCE	(13,055,069)	(37,445,493)
Fund Balance - Beginning	<u>24,603,912</u>	<u>62,049,405</u>
Fund Balance - Ending	<u>\$ 11,548,843</u>	<u>\$ 24,603,912</u>

The accompanying notes to financial statements are an integral part of this statement.

**PASADENA UNIFIED SCHOOL DISTRICT
MEASURE TT BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Pasadena Unified School District (the “District”) accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

An oversight committee to the District's Governing Board and Superintendent, called the Citizens' Oversight Committee (COC), was established pursuant to the requirements of state law and the provisions of the Measure TT bond. The COC is required by state law to actively review and report on the proper expenditure of taxpayers' money for school construction. The COC provides oversight and advises the public whether the District is spending the Measure TT bond funds for school capital improvements within the scope of projects outlined in the Measure TT bond project list. In fulfilling its duties, the COC reviews, among other things, the District's annual performance and financial audits of Measure TT activity.

The statements presented are for the individual Measure TT Bond Building Fund of the District, consisting of the net construction proceeds of Election 2008, Series 2009A-1, Series 2012 and Series 2016, as issued by the District, through the County of Los Angeles, and are not intended to be a complete presentation of the District's financial position or results of operations. There are no related parties or component units included in this financial statement presentation.

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. “Available” means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

C. Cash and Cash Equivalents

The District's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

D. Interfund Balances

Receivables and payables resulting from short-term interfund loans are classified as “Due from other funds/Due to other funds.”

E. Accrued Liabilities

In general, payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the fund.

**PASADENA UNIFIED SCHOOL DISTRICT
MEASURE TT BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Fund Balance

Under GASB Statement No. 54, fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The fund balance in Measure TT is considered restricted.

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

G. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

H. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

I. Budgetary Data

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

NOTE 2 – CASH AND INVESTMENTS

Cash as of June 30, 2020 consisted of \$15,519,083 deposited in the Los Angeles County Treasury Investment Pool.

A. Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the state; U.S. Treasury instruments; registered state warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; collateralized mortgage obligations; and the County Investment Pool.

**PASADENA UNIFIED SCHOOL DISTRICT
MEASURE TT BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2020**

NOTE 2 – CASH AND INVESTMENTS (continued)

A. Policies and Practices (continued)

Investment in County Treasury – The District maintains substantially all of its cash in the County Treasury in accordance with *Education Code Section 41001*. The Los Angeles County Treasurer’s pooled investments are managed by the County Treasurer who reports on a monthly basis to the board of supervisors. In addition, the function of the County Treasury Oversight Committee is to review and monitor the County’s investment policy. The committee membership includes the Treasurer and Tax Collector, the Auditor-Controller, Chief Administrative Officer, Superintendent of Schools Representative, and a public member. The fair value of the District’s investment in the pool is based upon the District’s pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

B. General Authorizations

Except for investments by trustees of debt proceeds, the authority to invest District funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies the investment types permitted by California Government Code.

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker’s Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

C. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains a pooled investment with the County Treasury with a fair value of approximately \$15,563,992 and an amortized book value of \$15,519,083. The average weighted maturity for this pool is 590 days.

**PASADENA UNIFIED SCHOOL DISTRICT
MEASURE TT BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2020**

NOTE 2 – CASH AND INVESTMENTS (continued)

D. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated. As of June 30, 2020, the pooled investments in the County Treasury were not rated.

E. Fair Value

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Los Angeles County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements at June 30, 2020 were as follows:

	<u>Uncategorized</u>
Investment in county treasury	<u>\$ 15,563,992</u>
Total fair market value of investments	<u>\$ 15,563,992</u>

**PASADENA UNIFIED SCHOOL DISTRICT
MEASURE TT BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2020**

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2020 consisted of the following:

Local sources	\$ 619,198
Total	\$ 619,198

NOTE 4 – ACCRUED LIABILITIES

Accrued liabilities at June 30, 2020 consisted of the following:

Construction	\$ 4,589,438
Total	\$ 4,589,438

NOTE 5 – COMMITMENTS AND CONTINGENCIES

A. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2020.

B. Construction Commitments

As of June 30, 2020, the District had commitments with respect to unfinished capital projects of \$2,255,702.

OTHER INDEPENDENT AUDITORS' REPORTS

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Independent Auditors' Report

Measure TT Citizens' Oversight Committee and
Governing Board Members of the
Pasadena Unified School District
Pasadena, California

We have audited, in accordance with the 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, the financial statements of the Measure TT Bond Building Fund of Pasadena Unified School District (the "District"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Pasadena Unified School District's basic financial statements of the Measure TT Bond Building Fund, and have issued our report thereon dated March 16, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Pasadena Unified School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements of the Measure TT Bond Building Fund, but not for the purpose of expressing an opinion on the effectiveness of Pasadena Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Pasadena Unified School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Pasadena Unified School District's financial statements of the Measure TT Bond Building Fund are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
March 16, 2021

REPORT ON PERFORMANCEIndependent Auditors' Report

Measure TT Citizens' Oversight Committee and
Governing Board Members of the
Pasadena Unified School District
Pasadena, California

Report on Performance

We have audited Pasadena Unified School District's compliance with the performance audit procedures described in the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810, that could have a direct and material effect on Pasadena Unified School District's Measure TT Bond Building Fund for the year ended June 30, 2020, as identified below.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to local school construction bonds.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance of Pasadena Unified School District's Measure TT Bond Building Fund based on our performance audit of the types of compliance requirements referred to above. We conducted our performance audit in accordance with generally accepted government auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810. Those standards require that we plan and perform the performance audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. An audit includes examining, on a test basis, evidence about Pasadena Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that the evidence obtained in our performance audit provides a reasonable basis for our findings and conclusions based on our audit objectives. However, our audit does not provide a legal determination of Pasadena Unified School District's compliance with those requirements.

Opinion on Performance

In our opinion, Pasadena Unified School District complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the Measure TT Bond Building Fund noted below for the year ended June 30, 2020.

Procedures Performed

In connection with the performance audit referred to above, we selected and tested transactions and records to determine Pasadena Unified School District's compliance with the state laws and regulations applicable to the Financial Audit Procedures and Performance Audit Procedures over the Measure TT Bond Building Fund. Additional agreed upon procedures relating the Measure TT Bond Building Fund may also be included.

The results of the procedures performed and the related results are further described in the accompanying audit procedures and results section following this Report on Performance.

Christy White, Inc.

San Diego, California
March 16, 2021

AUDIT PROCEDURES AND RESULTS SECTION

**PASADENA UNIFIED SCHOOL DISTRICT
MEASURE TT BOND BUILDING FUND
AUDIT PROCEDURES AND RESULTS
FOR THE YEAR ENDED JUNE 30, 2020**

SECTION I – FINANCIAL AUDIT PROCEDURES AND RESULTS

Financial Statements

As mentioned in the Report on Financial Statements, we have issued an unmodified opinion over the financial statements of the Measure TT Bond Building Fund as of and for the year ended June 30, 2020.

Internal Control Evaluation

We tested internal controls over financial reporting and compliance with laws, regulations, or provisions of contracts or agreements and have determined through our inquiry of management and our evaluation of District processes that no significant deficiencies were noted.

SECTION II – PERFORMANCE AUDIT PROCEDURES AND RESULTS

Facility Project Expenditures

We selected a representative sample of expenditures charged to the Measure TT Bond Building Fund and reviewed supporting documentation to ensure funds were properly expended on specific project(s) listed in the text of the Measure TT ballot.

We tested approximately \$10.1 million of non-personnel expenditures or 72% of total 2019-20 Measure TT Bond Building Fund expenditures for validity, allowability and accuracy and concluded that the sampled expenditures were in compliance with the terms of Measure TT ballot language, the District approved facilities plan, and applicable state laws and regulations.

Personnel Expenditures

We reviewed salaries and benefits charged to the Measure TT Bond Building Fund to verify that the personnel expenditures were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General, which concluded that “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.”

We reviewed a listing of all employees charged to the Measure TT Bond Building Fund and found that all employees held positions applicable to the local school construction bond. Further, we selected a sample of four (4) of the six (6) employees charged to review personnel files and personnel action reports for proper allocation of salaries and benefits. Based on our testing, salary transactions were not used for general administration operations. Personnel costs charged to the Measure TT Bond Building Fund appeared allowable.

**PASADENA UNIFIED SCHOOL DISTRICT
MEASURE TT BOND BUILDING FUND
AUDIT PROCEDURES AND RESULTS, continued
FOR THE YEAR ENDED JUNE 30, 2020**

SECTION II – PERFORMANCE AUDIT PROCEDURES AND RESULTS (continued)

Contract and Bid Procedures

We reviewed a listing of contracts awarded during the fiscal year ended June 30, 2020 and selected a sample to ensure that contracts for public projects followed appropriate bidding procedures per applicable Public Contract Code. Additionally, we reviewed overall expenditures by vendor in order to determine if multiple projects under the applicable bidding threshold were identified to suggest any possible bid-splitting.

We reviewed the one (1) contract awarded in 2019-20 and noted that applicable bidding procedures were followed and that contracts were appropriately awarded to the lowest responsible bidder (The Nazerian Group) for the Pasadena High School Student Toilet Room Project.

Based on our review of overall expenditures and projects by vendor, no instances or possible indications of bid-splitting were identified. The District appears to be properly reviewing projects and applying appropriate procedures over contract and bidding procedures.

Contracts and Change Orders

We reviewed a listing of contracts and change orders during the fiscal year ended June 30, 2020 and selected a sample to ensure that change orders were properly approved and in accordance with District policies. Additionally, change orders were reviewed to ensure that the total of each change order did not exceed ten percent of the total original contract.

We reviewed a total of three (3) change orders for the Blair School-Magnet School Modernization Project, the Muir High School Building B Project and the Pasadena High School Gym and Locker Modernization Project and verified that the total of the change orders did not exceed ten percent of the total contract with Pinner Construction or The Nazerian Group. All change orders were properly reviewed and approved by management and the governing board in accordance with District policy.

FINDINGS AND RECOMMENDATIONS SECTION

**PASADENA UNIFIED SCHOOL DISTRICT
MEASURE TT BOND BUILDING FUND
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2020**

PART I – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to the financial statements?	<u>No</u>

PERFORMANCE AUDIT

Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditor's report issued on performance for local school construction bonds:	<u>Unmodified</u>

PART II – FINANCIAL STATEMENT FINDINGS

There were no financial statement findings for the year ended June 30, 2020.

PART III – PERFORMANCE AUDIT FINDINGS

There were no findings or recommendations related to Measure TT Bond Building Fund for the year ended June 30, 2020.

PART IV – PRIOR AUDIT FINDINGS

There were no findings and recommendations for the year ended June 30, 2019.



Consolidated Budget Status by Fund

Budget status summary by Fund (thru 04/20/2021)

Budget vs. Commitments and Expenditures by Fund

Reconciliation Always in Progress

School Name - Project Name/Cost Group/Object Code/Contract Name	21.1 - GOB (Measure TT Series A)			Fund 21.1 Analysis		
	Budget	Commitments	Expenditures	Remaining Commitments	Retention Held	UnCommitted Available Balance
Altadena Elementary School - COMPLETE: Addition of 3 Shade Structures (95022.0)						
	90,187	90,187	90,187	-	-	-
Altadena Elementary School - COMPLETE: Measure T E-Rate (95180.0)						
	88,088	88,088	88,088	-	-	-
Altadena Elementary School - Modernization Project (95068.0) (2)						
	10,342,013	10,340,444	10,340,444	-	-	1,569
ALTADENA ELEM. TOTAL	10,520,287	10,518,718	10,518,718	-	-	1,569
Aveson Charter School (Noyes) - COMPLETE: Portable N Demolition Project (95029.0)						
	30,654	30,654	30,654	-	-	-
AVESON (NOYES) TOTAL	30,654	30,654	30,654	-	-	-
Blair High School - 04A Modernization of Main Building (95056.0) (2)						
	30,161,756	30,091,960	30,021,629	70,331	-	69,796
Blair High School - 04b Track and Field (95005.0) (2)						
	135,031	82,877	82,877	-	-	52,154
Blair High School - COMPLETE: Blair Middle School Campus (95001.0) (1) (2)						
	14,538,936	14,538,936	14,538,936	-	-	-
Blair High School - COMPLETE: Measure T E-Rate (95180.0)						
	428,677	428,677	428,677	-	-	-
Blair High School - COMPLETE: PROJECT CNLD - New 9th Grade Classroom (2)						
	1,146,779	1,146,779	1,146,779	-	-	-
BLAIR HS - Blair HS Site Access Improvement (ADA) (95056.1) (2)						
	120,713	120,713	51,285	69,428	-	-
BLAIR TOTAL	46,531,893	46,409,943	46,270,184	139,759	-	121,950
Burbank Elementary School - COMPLETE: Electrical Panel Upgrade (95064.0) (2)						
	87,603	87,603	87,603	-	-	-
Burbank Elementary School - COMPLETE: Renovation of Hodges (old 95140.0 merged) (2)						
	253,584	253,584	253,584	-	-	-
Burbank Elementary School - Lunch Shelter/Renovation (95131.0) (2)						
	951,426	910,463	910,463	-	-	40,963
BURBANK ELEM. TOTAL	1,292,613	1,251,650	1,251,650	-	-	40,963
Career Technical - Career Technical Education Projects (95145.0)						
	2,683,000	2,683,000	2,683,000	-	-	-
Career Technical - COMPLETE: CTE KLRN TV (95145.0)						
	100,507	100,507	100,507	-	-	-
CARRER TECHNICAL TOTAL	2,783,507	2,783,507	2,783,507	-	-	-
Central Kitchen - COMPLETE: Culinary Academy/Kitchen Construction (9)						
	1,238,928	1,238,928	1,238,928	-	-	-
CENTRAL KITCHEN TOTAL	1,238,928	1,238,928	1,238,928	-	-	-
Cleveland Elementary School - COMPLETE: Measure T E-Rate (95180.0)						
	113,292	113,292	113,292	-	-	-
Cleveland Elementary School - COMPLETE: New Classroom Wing (95031.0) (2)						
	4,594,037	4,594,037	4,594,037	-	-	-
Cleveland Elementary School - Modernize Kitchen (95121.0) (2)						
	108,495	108,495	108,495	-	-	-
Cleveland Elementary School - Student Safety Wall & Flooring Padding (2)						
	8,506	8,506	8,506	-	-	-
CLEVELAND ELEM. TOTAL	4,824,330	4,824,330	4,824,330	-	-	-
District Service Center - Facilities Administration (95000.0) (1) (2) (3)						
	17,064,819	16,046,290	15,638,785	407,504	-	1,018,530
DSC FACILITIES ADMIN TOTAL	17,064,819	16,046,290	15,638,785	407,504	-	1,018,530
District-Wide - COMPLETE: Bogen Clock Speaker System (95032.0)						
	1,436,405	1,436,405	1,436,405	-	-	-
District-Wide - COMPLETE: Energy Conservation Measures (95019.0) (2)						
	5,029,386	5,029,386	4,993,052	36,334	-	-
District-Wide - COMPLETE: Exterior Improvements (95036.0)						
	42,112	42,112	42,112	-	-	-
District-Wide - COMPLETE: Technology Modifications (95144.0)						
	3,071,556	3,071,556	3,071,556	-	-	-
District-Wide - District-Wide I.T. Wireless Access Upgrade						



Consolidated Budget Status by Fund

Budget status summary by Fund (thru 04/20/2021)

Budget vs. Commitments and Expenditures by Fund

Reconciliation Always in Progress

	21.1 - GOB (Measure TT Series A)			Fund 21.1 Analysis		
	3,000,000	3,000,000	3,000,000	-	109,813	-
District-Wide - DW - PRI 0 - Roofing (95135.0)						
	391,831	391,831	391,831	-	-	-
District-Wide - DW - PRI 0 - Windows (95136.0)						
	101,736	101,736	101,736	-	-	-
DISTRICT-WIDE PROJECTS	13,073,026	13,073,026	13,036,692	36,334	109,813	-
Don Benito Elementary School - 11 HVAC and Kitchen (95146.0) (2)						
	296,509	296,509	263,398	33,111	-	-
Don Benito Elementary School - COMPLETE: Measure T E-Rate (95180.0)						
	147,679	147,679	147,679	-	-	-
Don Benito Elementary School - COMPLETE: Playground Structures (95043.0)						
	173,442	173,442	173,442	-	-	-
Don Benito Elementary School - Interim Housing (95181.0) (2)						
	397,779	397,779	397,779	-	-	-
Don Benito Elementary School - New Admin Bldg (95097.0) (2)						
	790,568	790,568	790,568	-	-	-
DON BENITO ELEM. TOTAL	1,805,976	1,805,976	1,772,865	33,111	-	-
Edison Elementary School - Edison ADA Upgrades (95143.0)						
	43,940	43,940	43,940	-	-	-
EDISON ELEMENTARY TOTAL	43,940	43,940	43,940	-	-	-
Eliot Middle School - 08 HVAC Upgrades (95146.0) (2)						
	828,427	828,427	828,427	-	-	-
Eliot Middle School - Auditorium/Cafe Modernization (95015.0) (2)						
	7,772,795	7,749,399	7,749,399	-	-	23,396
Eliot Middle School - COMPLETE: Career Technical Education (95145.0) (2)						
	29,261	29,261	29,261	-	-	-
Eliot Middle School - COMPLETE: Field Bleacher Replacement & ADA Upgrade (2)						
	92,835	92,835	92,835	-	-	-
Eliot Middle School - COMPLETE: Kitchen Modernization (95147.0) (2)						
	6,000	6,000	6,000	-	-	-
Eliot Middle School - COMPLETE: Lunch Shelter (95034.0) (2)						
	616,602	616,602	616,602	-	-	-
Eliot Middle School - COMPLETE: Measure T E-Rate (95180.0)						
	255,192	255,192	255,192	-	-	-
ELIOT MS CHILLED WATER PIPING CORR (95146.1) - ELIOT MS CHILLED WATER PIPING CO				95146.1)		
	89,230	89,230	89,230	-	-	-
ELIOT MIDDLE TOTAL	9,690,341	9,666,945	9,666,945	-	-	23,396
Field Elementary School - COMPLETE: Measure T E-Rate (95180.0)						
	113,292	113,292	113,292	-	-	-
Field Elementary School - COMPLETE: Water Meter Separation (95106.0)						
	39,013	39,013	39,013	-	-	-
Field Elementary School - FIELD - Playground (95069.1)						
	354,042	336,473	336,473	-	-	17,569
Field Elementary School - Modernization (95069.0) (2)						
	3,529,598	3,529,597	3,529,597	-	-	0
FIELD ELEMENTARY TOTAL	4,035,945	4,018,375	4,018,375	-	-	17,569
Franklin Elementary School - COMPLETE: Measure T E-Rate (95180.0)						
	172,886	172,886	172,886	-	-	-
Franklin Elementary School - COMPLETE: New Library/Shade Structure (95035.0)						
	593,078	593,078	593,078	-	-	-
Franklin Elementary School - Modernize Cafe/MPR/Windows (95066.0)						
	2,156,637	2,156,637	2,156,637	-	-	-
FRANKLIN ELEM. TOTAL	2,922,600	2,922,600	2,922,600	-	-	-
Hamilton Elementary School - COMPLETE: Measure T E-Rate (95180.0)						
	138,499	138,499	138,499	-	-	-
Hamilton Elementary School - COMPLETE: Water Meter Separation (95149.0)						
	56,828	56,828	56,828	-	-	-
Hamilton Elementary School - Modernization MPR/Café (95071.0)						
	4,481,508	4,472,235	4,472,235	-	-	9,273
HAMILTON ELEM. TOTAL	4,676,835	4,667,562	4,667,562	-	-	9,273



Consolidated Budget Status by Fund

Budget status summary by Fund (thru 04/20/2021)

Budget vs. Commitments and Expenditures by Fund

Reconciliation Always in Progress

21.1 - GOB (Measure TT Series A)				Fund 21.1 Analysis			
Jackson Elementary School - 13 Modernization / Parking Lot (95052.0)							
	4,661,384	4,661,384	4,661,384	-	-	-	
Jackson Elementary School - COMPLETE: Measure T E-Rate (95180.0)							
	130,487	130,487	130,487	-	-	-	
Jackson Elementary School - COMPLETE: Phase I Completed Projects (95020.0 / 95							
	192,368	192,368	192,368	-	-	-	
JACKSON ELEM. TOTAL	4,984,238	4,984,238	4,984,238	-	-	-	
Jefferson Elementary School - COMPLETE: Measure T E-Rate (95180.0)							
	156,861	156,861	156,861	-	-	-	
Jefferson Elementary School - Modernization (95079.0)							
	911,596	911,596	911,596	-	-	-	
Jefferson Elementary School - New Child Care Center (95073.0)							
	332,171	332,171	332,171	-	-	-	
JEFFERSON ELEM. TOTAL	1,400,627	1,400,627	1,400,627	-	-	-	
John Muir High School - 03a Modernization, Abatement & Kitchen (95051.0)							
	30,737,308	30,667,027	30,631,230	35,796	25,000	70,281	
John Muir High School - 03b Black Box Theater Project (95183.0)							
	3,724,988	3,724,986	3,724,986	-	-	2	
John Muir High School - 03c Bldg D Accessibility (95812.0) (2)							
	353,547	352,337	352,337	-	-	1,211	
John Muir High School - COMPLETE: Artificial Surface Field & Track (95004.							
	1,518,980	1,518,980	1,518,980	-	-	-	
John Muir High School - COMPLETE: Building G & L Window Replacement (95125							
	404,282	404,282	404,282	-	-	-	
John Muir High School - COMPLETE: Career Technical Education (95145.0)							
	90,596	90,596	90,596	-	-	-	
John Muir High School - COMPLETE: Kitchen Moderniation (95154.0)							
	6,000	6,000	6,000	-	-	-	
John Muir High School - COMPLETE: Measure T E-Rate (95180.0)							
	555,842	555,842	555,842	-	-	-	
John Muir High School - COMPLETE: Security System (95132.0)							
	159,785	159,785	159,785	-	-	-	
John Muir High School - Culinary Arts Project (95184.0)							
	20,766	20,766	20,766	-	-	-	
John Muir High School - Track and Field 95005.0 (2)							
	779,195	-	-	-	-	779,195	
JOHN MUIR HIGH TOTAL	38,351,289	37,500,600	37,464,804	35,796	25,000	850,689	
Linda Vista Elementary School - COMPLETE: Interior Structural Cleanup (95014.0)							
	39,580	39,580	39,580	-	-	-	
Linda Vista Elementary School - Modernization (95188.0)							
	137,250	137,250	137,250	-	-	-	
LINDA VISTA ELEM. TOTAL	176,830	176,830	176,830	-	-	-	
Loma Alta Elementary School - COMPLETE: Measure T E-Rate (95180.0) (2)							
	63,647	63,647	63,647	-	-	-	
Loma Alta Elementary School - COMPLETE: Modernization Project (95033.0)							
	171,002	171,002	171,002	-	-	-	
Loma Alta Elementary School - COMPLETE: Pre K conversion & Fire sprinkler enclos							
	181,497	181,497	181,497	-	-	-	
Loma Alta Elementary School - COMPLETE: Retaining Wall & Street Improvements (95							
	1,013,583	1,013,583	1,013,583	-	-	-	
Loma Alta Elementary School - COMPLETE: Water Meter Separation (95101.0)							
	27,355	27,355	27,355	-	-	-	
LOMA ALTA ELEM. TOTAL	1,457,084	1,457,084	1,457,084	-	-	-	
Longfellow Elementary School - 10 HVAC Upgrades (95146.0)							
	2,320,756	2,320,756	2,320,756	-	-	-	
Longfellow Elementary School - COMPLETE: Child Care Center (95061.0)							
	300,503	300,503	300,503	-	-	-	
Longfellow Elementary School - COMPLETE: Measure T E-Rate (95180.0) (2)							
	130,358	130,358	130,358	-	-	-	
Longfellow Elementary School - New Kitchen Bldg/Lunch Shelter/Auditorium (95050.0							



Consolidated Budget Status by Fund

Budget status summary by Fund (thru 04/20/2021)

Budget vs. Commitments and Expenditures by Fund

Reconciliation Always in Progress

	21.1 - GOB (Measure TT Series A)			Fund 21.1 Analysis		
	1,342,058	1,342,058	1,340,458	1,600	-	-
LONGFELLOW ELEM. TOTAL	4,093,674	4,093,674	4,092,074	1,600	-	-
Madison Elementary School - Bldg A & Auditorium Renovation (95010.0)						
	596,259	596,259	596,259	-	-	-
Madison Elementary School - COMPLETE: Measure T E-Rate (95180.0)						
	96,100	96,100	96,100	-	-	-
Madison Elementary School - COMPLETE: Window Replacement (95084.0)						
	858,784	858,784	858,784	-	-	-
Madison Elementary School - Kitchen Modernization (95048.0)						
	309,396	309,396	309,396	-	-	-
Madison Elementary School - Modernization (95063.0) (2)						
	4,109,419	4,109,419	4,109,419	-	-	-
MADISON ELEM. TOTAL	5,969,957	5,969,957	5,969,957	-	-	-
Marshall Fundamental Secondary School - 09 HVAC Upgrades (95146.0)						
	982,595	982,595	982,595	-	-	-
Marshall Fundamental Secondary School - COMPLETE: Career Technical Education (95145.0)						
	850	850	850	-	-	-
Marshall Fundamental Secondary School - COMPLETE: Electrical Upgrades (95091.0)						
	352,698	352,698	352,698	-	-	-
Marshall Fundamental Secondary School - COMPLETE: Library Modernization & Site Improvement (2)						
	1,760,215	1,760,215	1,760,215	-	-	-
Marshall Fundamental Secondary School - COMPLETE: Measure T E-Rate (95180.0)						
	428,192	428,192	428,192	-	-	-
Marshall Fundamental Secondary School - COMPLETE: Water Meter Separation (95103.0)						
	21,090	21,090	21,090	-	-	-
Marshall Fundamental Secondary School - COMPLETE: Window Replacement (95094.0) (2)						
	1,767,862	1,767,862	1,767,862	-	-	-
Marshall Fundamental Secondary School - Old Gym Renovation Project (95185.0)						
	1,333,706	1,333,706	1,333,706	-	-	-
Marshall Fundamental Secondary School - Sports Complex (95049.0)						
	12,709,227	12,702,031	12,702,031	-	-	7,196
MARSHALL FUNDAMENTAL TO	19,356,436	19,349,240	19,349,240	-	-	7,196
McKinley Elementary School - COMPLETE: Career Technical Education (95145.0)						
	51,619	51,619	51,619	-	-	-
McKinley Elementary School - COMPLETE: Measure T E-Rate (95180.0)						
	188,409	188,409	188,409	-	-	-
McKinley Elementary School - COMPLETE: Water Meter Separation (95159.0)						
	112,485	112,485	112,485	-	-	-
McKinley Elementary School - Phase I New Construction (95046.0)						
	20,006,670	20,006,670	20,006,670	-	-	-
McKinley Elementary School - Phase II Modernization (95123.0)						
	1,103,591	868,396	868,396	-	-	235,196
MCKINLEY K-8 TOTAL	21,462,774	21,227,578	21,227,578	-	-	235,196
Norma Coombs Elementary - 05a New CR Wing & Admin Bldg (95133.0)						
	10,434,301	10,434,301	10,434,301	-	-	-
Norma Coombs Elementary - 05b Central Plant Replacement (95146.0)						
	1,358,170	1,358,170	1,358,170	-	-	-
Norma Coombs Elementary - COMPLETE: Measure T E-Rate (95180.0)						
	146,511	146,511	146,511	-	-	-
Norma Coombs Elementary - COMPLETE: Shade Structures/Field Renovation (95021)						
	75,715	75,715	75,715	-	-	-
Norma Coombs Elementary - COMPLETE: Water Meter Separation (95116.0) (2)						
	21,400	21,400	21,400	-	-	-
NORMA COOMBS ELEM. TOTAL	12,036,097	12,036,097	12,036,097	-	-	-
Pasadena High School - 02a Modernize Gymnasium Complex (95075.0) (2)						
	21,161,016	20,784,580	20,759,907	24,673	-	376,436
Pasadena High School - 02c ADA Upgrade (DSA) (95074.0) (2)						
	570,736	570,735	549,390	21,346	-	0
Pasadena High School - Central Chilled Water Plant Project (95146.0) (2)						
	3,726,394	3,732,703	1,285,741	2,446,963	60,894	(6,309)



Consolidated Budget Status by Fund

Budget status summary by Fund (thru 04/20/2021)

Budget vs. Commitments and Expenditures by Fund

Reconciliation Always in Progress

21.1 - GOB (Measure TT Series A)				Fund 21.1 Analysis		
Pasadena High School - COMPLETE: Artificial Track & Field (95005.0)				-	-	-
	2,099,063	2,099,063	2,099,063			
Pasadena High School - COMPLETE: Career Technical Education (95145.0)				-	-	-
	116,593	116,593	116,593			
Pasadena High School - COMPLETE: Drainage at Fields (95006.0)				-	-	-
	700,902	700,902	700,902			
Pasadena High School - COMPLETE: Fire Alarm Corrections (95161.0) (2)				-	-	-
	36,005	36,005	36,005			
Pasadena High School - COMPLETE: Measure T E-Rate (95180.0)				-	-	-
	644,227	644,227	644,227			
Pasadena High School - Kitchen Project (95139.0) (2)				-	-	-
	287,321	287,321	287,321			
Pasadena High School - Security System Upgrades (95117.0) (2)				-	-	-
	248,424	248,424	248,424			
Pasadena High School - Track and Field (95005.1) (2)				-	-	-
	796,826	-	-			796,826
Pasadena High School (Phase 2) - 02d Campus Upgrds/Restrooms Upgrades (95119.0) (2)				127,917	38,010	299,622
	3,325,038	3,025,417	2,897,500			
Pasadena High School (Phase 3) - 02b Campus Appearance/Identity (95080.0) (2)				23,929	-	82,139
	265,591	183,452	159,523			
PASADENA HIGH TOTAL	33,978,136	32,429,423	29,784,596	2,644,827	98,904	1,548,714
Roosevelt Elementary School - 12 Multi-purpose Facility (95025.0) (2)				-	-	-
	1,831,607	1,831,607	1,831,607			
Roosevelt Elementary School - COMPLETE: Auto Door Openers (95062.0)				-	-	-
	98,844	98,844	98,844			
Roosevelt Elementary School - COMPLETE: Measure T E-Rate (95180.0)				-	-	-
	96,100	96,100	96,100			
ROOSEVELT ELEM. TOTAL	2,026,550	2,026,550	2,026,550			
Rose City High School - 07 Modification (95170.0) (2)				-	-	-
	454,659	454,659	454,659		7,650	-
Rose City High School - COMPLETE: Career Technical Education (95145.0)				-	-	-
	232,608	232,608	232,608			
Rose City High School - COMPLETE: Measure T E-Rate (95180.0)				-	-	-
	134,493	134,493	134,493			
ROSE CITY HIGH TOTAL	821,759	821,759	821,759		7,650	-
San Rafael Elementary School - COMPLETE: Measure T E-Rate (95180.0)				-	-	-
	94,930	94,930	94,930			
San Rafael Elementary School - COMPLETE: Phase I (95011.0/17.0)				-	-	-
	169,380	169,380	169,380			
San Rafael Elementary School - Modernization (95030.0)				3,250	-	437
	1,948,431	1,947,994	1,944,744			
SAN RAFAEL ELEM. TOTAL	2,212,741	2,212,304	2,209,054	3,250		437
Sierra Madre Elementary School - 06 Phase II Upgrades (95126.0)				-	-	-
	756,811	756,811	756,811			
Sierra Madre Elementary School - COMPLETE: Phase I - New Permanent Classroom Buildi				-	-	-
	4,074,221	4,074,221	4,074,221			
SIERRA MADRE ES TOTAL	4,831,032	4,831,032	4,831,032			
Sierra Madre Middle School - COMPLETE: Career Technical Education (95145.0)				-	-	-
	38,113	38,113	38,113			
Sierra Madre Middle School - COMPLETE: Measure T E-Rate (95180.0)				-	-	-
	299,998	299,998	299,998			
Sierra Madre Middle School - New MS Campus (95038.0) (2)				-	-	-
	38,355,219	38,355,219	38,355,219			
SIERRA MADRE MS TOTAL	38,693,330	38,693,330	38,693,330			
Washington Accelerated Elementary School - 01 New Classroom/MPR Bldg (95045.0) (2)				29,516	-	28,681
	20,348,733	20,320,052	20,290,536			
Washington Accelerated Elementary School - Campus Improvements - Measure Y				-	-	-
	5,631	5,631	5,631			
Washington Accelerated Elementary School - COMPLETE: Measure T E-Rate (95180.0)				-	-	-
	251,858	251,858	251,858			



Consolidated Budget Status by Fund

Budget status summary by Fund (thru 04/20/2021)

Budget vs. Commitments and Expenditures by Fund

Reconciliation Always in Progress

21.1 - GOB (Measure TT Series A)				Fund 21.1 Analysis		
Washington Accelerated Elementary School - New Child Care Center (95067.0) (2)						
	118,747	118,747	118,747	-	-	-
WASHINGTON ES TOTAL	20,724,969	20,696,288	20,666,772	29,516	-	28,681
Washington Middle School - COMPLETE: Career Technical Education (95145.0)						
	34,572	34,572	34,572	-	-	-
Washington Middle School - COMPLETE: Measure T E-Rate 95180.0 (2)						
	261,489	261,489	261,489	-	-	-
Washington Middle School - New Constr. & Mod. (95081.0) (2)						
	16,289,596	16,215,061	16,167,161	47,900	-	74,534
WASHINGTON MS TOTAL	16,585,657	16,511,123	16,463,223	47,900	-	74,534
Webster Elementary School - Aud/AdminBldg/Kitchen/Playground (95047.0)						
	2,183,833	2,181,333	2,181,333	-	-	2,500
Webster Elementary School - COMPLETE: Kitchen Modernization (95083.0)						
	19,858	19,858	19,858	-	-	0
Webster Elementary School - COMPLETE: Measure T E-Rate 95180.0						
	139,666	139,666	139,666	-	-	-
Webster Elementary School - COMPLETE: Preschool Shade Structure (95105.0)						
	132,613	132,613	132,613	-	-	-
WEBSTER ELEM TOTAL	2,475,971	2,473,471	2,473,471	-	-	2,500
Willard Elementary School - COMPLETE: Exterior Upgrade & Window Replacement (9						
	711,113	711,113	711,113	-	-	-
Willard Elementary School - COMPLETE: Field Installation/Irrigation & Demo (95						
	156,606	156,606	156,606	-	-	-
Willard Elementary School - COMPLETE: Multi-Use Room (95002.0)						
	428,811	428,811	428,811	-	-	-
Willard Elementary School - COMPLETE: Power & Fire Alarm Upgrade (95065.0)						
	393,698	393,698	393,698	-	-	-
Willard Elementary School - COMPLETE: Water Meter Separation (95108.0)						
	47,115	47,115	47,115	-	-	-
Willard Elementary School - HVAC Upgrades (95187.0)						
	297,217	297,217	297,217	-	-	-
Willard Elementary School - Kinder and Pre-K Complex (95115.0) (2)						
	4,138,009	4,138,009	4,138,009	-	-	-
WILLARD ELEM TOTAL	6,172,568	6,172,568	6,172,568	-	-	-
Wilson Middle School - COMPLETE: Classroom Demolition (95028.0)						
	72,421	72,421	72,421	-	-	-
Wilson Middle School - COMPLETE: Painting & Window Replacement (95009.0)						
	618,777	618,777	618,777	-	-	-
Wilson Middle School - COMPLETE: Water Meter Separation (95109.0)						
	79,225	79,225	79,225	-	-	-
Wilson Middle School - Gym/Locker RM Courtyard Mod (95113.0)						
	5,036,321	5,036,321	5,036,321	-	-	-
Wilson Middle School - Interim Housing (95181.0)						
	7,400	7,400	7,400	-	-	-
WILSON MS TOTAL	5,814,145	5,814,145	5,814,145	-	-	-
	364,161,560	360,180,364	356,800,766	3,379,597	241,367	3,981,197

PUSD - FACILITIES DEPARTMENT

MTT Construction Status Report April 28, 2021

School /Project Name Funds Source	Project's Scope of Work	Progress/Issues April 2021	Project Phase	Date in Phase	April 2021 Report Expected date completion total project	Expected date completion total project	% of comply. April 2021	Project Mgr.	Architect	Contractor	Inspector
PHS Central Plant Chillers 95146.0.	Design-Build Central Chilled Water Plant	Chiller units have been delivered. Pump pads have been completed. Structural steel for pipe supports is ongoing. Temporary chiller unit has been installed and operational for school opening.	Construction	Early March 2020	End of summer2021	End of summer 2021	30%	Sam Maissiam	Design-Build by Southland		Ned Khachikian
PHS Modernization Phase II 95075.0	Student Toilet Room Accessibility Modernization	Restroom partitions have been competed. Punch walk has been conducted by AOR and district staff. Outstanding punch list items have been completed. Project completed. Working on closeout and DSA certification.	Construction	Apr 14, 2020	Completed	March 2021	100%	Sam Maissiam	F&M	The Nazerian Group	Donald B. Blayney
Blair HS Elevator Upgrade/Mod. 95056.0	Modernization of 2,500lb. in-line passenger elevator.	Door hardware materials arrived to vendors warehouse on 4/19/20. All materials are on hand to begin work. Work has been scheduled for week of April 26, 2021	Construction	Nov. 2020	Mid May	April. 2021	0%	Sam Maissiam	N/A	GMS Elevators	State of California Elevator Division.
San Rafael ES Modernization 95030.0	Replacement of Boiler feedwater system.	Boiler feedwater system has been completed and boiler is operational.	Construction	Jan. 2021	Completed	March 2021	100%	Sam Maissiam	N/A	California Industrial	Ned Khachikian
PHS Athletic Field Upgrade 95005.0	Remove Existing turf and replace with new; Track resurfacing cap	Demo of existing turf completed on 4.20.21; working on Prep Subgrade 4.21.21; new turf installation begins 4.22.21.	Construction	Mar 18, 2021	Jun 30, 2021	Jun330, 2021	20%	Shirly Barrett	N/A	ASTRO TURF	Shirly Barrett
J Muir Athletic Field Upgrade 95005.0	Remove Existing turf and replace with new; Track resurfacing cap	Project scheduled to start on May 2, 2021	Pre- Construction	Mar 18, 2021	Jun 30, 2021	Jun 30, 2021	0%	Shirly Barrett	N/A	ASTRO TURF	Shirly Barrett
Altadena Portables	Relocation of 2 portables from Burbank to Altadena	Documentation has been completed and submitted to LA County Fire Department (FD) for approval; after FD clearance, plans will be submitted to DSA for review/approval. Construction will commence after permit is issued by DSA	Planning	-	TBD	Jun 30, 2021	0%	Sam Maissiam	Flewelling & Moody	TBD	Ned Khachikian

Previous Reports available at www.pusd.us/Page/6819



Pasadena Unified School District

Pictures of Facilities Department Active Projects

April 28, 2021



Pasadena Unified School District

Active Project List

[Pasadena HS Modernization Phase II](#)

[Pasadena HS Central Plant - Chillers Replacement](#)

[Pasadena HS Athletic Field Restoration](#)

[San Rafael ES Boiler's feed water system](#)

April 28, 2021

Restroom Modernization – Restrooms completed



April 28, 2021

[Return to projects list](#)



Restroom Modernization – Restrooms completed





Restroom Modernization – Restrooms completed



April 28, 2021

[Return to projects list](#)



Restroom Modernization – Restrooms completed



April 28, 2021





Restroom Modernization – Restrooms completed





PASADENA HIGH SCHOOL
Home of the Bulldogs

New Central Plant Chillers Replacement

Foundations Drilling
Concrete pad preparation



April 28, 2021



PASADENA HIGH SCHOOL
Home of the Bulldogs

New Central Plant Chillers Replacement

Foundations Drilling for pipes' support

April 28, 2021





PASADENA HIGH SCHOOL
Home of the Bulldogs

New Central Plant Chillers Replacement

Soil Preparation

April 28, 2021





PASADENA HIGH SCHOOL
Home of the Bulldogs

New Central Plant Chillers Replacement

Soil Preparation

April 28, 2021





PASADENA HIGH SCHOOL
Home of the Bulldogs

New Central Plant Chillers Replacement

Soil Preparation

April 28, 2021





PASADENA HIGH SCHOOL
Home of the Bulldogs

New Central Plant - Chillers Replacement

New concrete pad for new pumps



April 28, 2021



PASADENA HIGH SCHOOL
Home of the Bulldogs

New Central Plant - Chillers Replacement

New Chillers Units in place



April



PASADENA HIGH SCHOOL
Home of the Bulldogs

New Central Plant - Chillers Replacement

New Chiller units in place



April 28, 2021



PASADENA HIGH SCHOOL
Home of the Bulldogs

New Central Plant - Chillers Replacement

Arrival of temporary Chillers



April 28, 2021



PASADENA HIGH SCHOOL
Home of the Bulldogs

New Central Plant - Chillers Replacement Temporary Units in place



April 28, 2021



PASADENA HIGH SCHOOL
Home of the Bulldogs

New Central Plant - Chillers Replacement Temporary Units connected



April 28, 2021

New Central Plant - Chillers Replacement Temporary Units connected



April 28, 2021



Athletic Field Upgrade



Athletic Field Upgrade





PASADENA HIGH SCHOOL
Home of the Bulldogs

Athletic Field Upgrade

Turf roll's
border lines
already cut



April 28, 2021



PASADENA HIGH SCHOOL
Home of the Bulldogs

Athletic Field Upgrade

Deteriorated
turf been
rolled



April 28, 2021

Athletic Field Upgrade

Deteriorated
turf already
rolled



Athletic Field Upgrade

Deteriorated
turf already
rolled



Athletic Field Upgrade

Deteriorated
turf already
rolled





PASADENA HIGH SCHOOL
Home of the Bulldogs

Athletic Field Upgrade - Removed turf ready for disposal



April 28, 2021

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Athletic Field Upgrade

Deteriorated turf loaded for disposal



April 28, 2021



PASADENA HIGH SCHOOL
Home of the Bulldogs

Athletic Field Upgrade – Panoramic view



April 28, 2021

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PASADENA HIGH SCHOOL
Home of the Bulldogs

Athletic Field Upgrade – Compaction work



April 28, 2021

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Upgrade to Boiler's feed water system

New Boiler feed water
tank



Before

Upgrade to Boiler's feed water system

New ancillary
equipment

