

**LAS VIRGENES UNIFIED SCHOOL DISTRICT**

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**BOARD OF EDUCATION**

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SUPERINTENDENT

**MEASURE G OVERSIGHT COMMITTEE**

**MINUTES  
December 14, 2016**

**Members Present:**

Kirk Bell  
Carlos Cojulun  
Lesli Kraut  
Charlotte Meyer  
Kristen Pifko

**Members Absent:**

Britta Grubin  
Steve Schulz

**Staff:**

Karen Kimmel – Assistant Superintendent, Business  
Kristine Torres – Director of Accounting

**Guest:**

Jimmy Whittington – Partner, Nigro & Nigro PC

The meeting was called to order at 6:03 p.m.

**Elect Chairperson**

Ms. Kimmel began by asking for nominations for the chair and vice-chair of the committee. Mr. Cojulun nominated himself, and Ms. Meyer seconded the nomination. The committee unanimously elected Carlos Cojulun as chairperson of the committee. Mr. Cojulun asked for nominees for vice-chair. Ms. Meyer nominated Mr. Bell. The committee unanimously elected Mr. Bell as vice-chair.

**Measure G Audit Report**

Ms. Kimmel introduced Mr. Whittington, a partner from Nigro & Nigro PC, which conducted the annual audit for the Measure G General Obligation Bond. Mr. Whittington guided the committee through the Measure G Bond audit report, which covered the period of July 1, 2015 – June 30, 2016. Mr. Whittington stated that the Nigro & Nigro has an unmodified opinion of the

audit, which he explained meant that it is a “clean audit”. He went on to state that the audit only covers the Measure G General Obligation Bond funds, and not any other portion of the district funds. Mr. Whittington stated that the audit tests a sample of the total number of invoices, not 100% of all invoices. He continued that the test samples provide a reasonable assurance of the accuracy of all of the invoices. Ms. Meyer asked for the specific number of invoices sampled. Mr. Cojulun followed up by asking if they test a certain percentage of the invoices. Mr. Whittington replied that the auditors look at a judgmental sample and look for high-risk items. Mr. Whittington stated that he would follow up with Ms. Kimmel and provide her with the actual number of invoices tested. Ms. Kimmel said that she would share the information with the committee as soon as it was received (note: an email was sent by Mr. Whittington on December 15, 2016 informing the District that 10 of the 57 warrants were tested, which is more than the minimum 10% that is required when conducting an audit).

Mr. Whittington identified the change in fund balance from \$7.8M at the start of the year to \$7.2M at the end of the 2015-2016 fiscal year. He stated that the audit includes the projected schedule of bond payments through 2035. Mr. Whittington informed the committee that in looking at specific procedures they did not find any inconsistencies. Ms. Meyer asked if there were unissued bonds. Mr. Whittington answered that there are approximately \$10M in unissued bonds. Ms. Kraut asked about the refunding bonds. Ms. Kimmel explained that the refunded bonds, which were authorized by the Board in October, are similar to a refinance of the bonds. Mr. Whittington commented that if there is a premium as a result of the refunded bonds; then the premium is used to offset the overall outstanding bonds.

Mr. Cojulun asked for a motion to approve the audit report. Ms. Kraut motioned to approve the audit. Ms. Pifko seconded the motion. The committee unanimously approved the audit report.

### **Measure G District Summary Report**

Ms. Torres guided the committee through the Measure G District Summary Report. The report included activity from July 1, 2016 through October 31, 2016. She stated that since inception of the Bond Program. There is \$143M in planned projects from the bond fund and to date \$129M has been encumbered. There is \$9.9M in unissued bonds. Ms. Torres continued that there was \$3.9M in interest income earned and that the current unspent balance is \$7.9M, of which \$2.9M is reserved for technology and \$1.58M is reserved for completion of existing projects. Ms. Torres noted that the report includes the purchase order detail by school site.

Ms. Meyer asked for an explanation of the conservation easement purchase order for A.C. Stelle Middle School. Ms. Kimmel explained that in order to build on the school site the Army Corps of Engineers (ACOE) required the District to meet certain annual clean up and monitoring conditions for riparian and wetlands area on the school site. The contract, arranged by the ACOE, with the Resource Conservation District of the Santa Monica Mountains (RCD) is for an endowment fund and management agreement that transfers the annual maintenance responsibilities to the RCD in perpetuity.

Ms. Kraut commented that the new fans installed in the high school gymnasiums have been working well and that both coaches and students like them. Ms. Kimmel stated that smaller fans would be installed in the middle school gymnasiums in the near future. Ms. Kraut asked about the change order for the bleachers at Calabasas High School. Ms. Kimmel responded that the change order was to add the logo and theme details to the bleachers.



Ms. Meyer asked about the purpose of the landscape costs at Yerba Buena Elementary School. Ms. Kimmel stated that there was a new irrigation system installed, as well as a hardscape. She stated that a strip of concrete was removed and that the type of landscape installed uses a system to condense water from the air to irrigate the grass. Ms. Kimmel continued that the maintenance and operations department reported that the system appears to be working well. Ms. Meyer asked if that meant the grass did not need to be irrigated. Ms. Kimmel responded affirmatively.

Ms. Kraut asked about the technology upgrades for the District office. Ms. Kimmel replied that when the technology team orders technology systems they typically have the shipment sent to the District office and then distribute the items as needed to the school sites. She went on to say that it is more cost effective to order in bulk. Mr. Cojulun commented that per the bond measure, technology is considered a district-wide purchase. Ms. Kimmel confirmed that technology is a separate line item in the Measure G project list.

### **Measure G Project Update**

Ms. Kimmel informed the committee that the project architect for the Lupin Hill MPR project had presented a site plan. The project will be completed in three phases, and the intended start is Summer 2017. She noted that the start date would be contingent upon Division of State Architect (DSA) approval of the architectural plans. Ms. Kimmel stated that the current project estimate is \$7.9M and would include the removal of eight older portable classrooms, moving three existing portable classrooms, building out Hees Hall into six classrooms and the new construction of the MPR building. Ms. Kimmel stated that Buttercup Preschool would be moved to the lower campus, and that all of the Buttercup classrooms would be positioned near each other.

Ms. Meyer asked which grades would be located in the renovated Hees Hall. Ms. Kimmel stated that the intent is for upper grades to be located there.

Ms. Pifko inquired where the Lupin Hill campus would hold MPR related functions during construction. Ms. Kimmel responded that some possibilities included using the Agoura Hills Calabasas Community Center and holding functions outside.

Ms. Meyer questioned if the City of Calabasas owns the portables where Camp Calabasas is held. Ms. Kimmel replied that the City of Calabasas does own those portables and that the portables would be moved to a new location across the Lupin Hill Elementary School parking lot.

Ms. Kimmel commented that as a result of the campus upgrades the District would no longer need the toilet buildings on the lower portion of the Lupin Hill campus. The District has been in touch with Agoura Pony Baseball (APB) to find out if they wanted to pay to move the buildings onto the area that they lease from the District. Ms. Meyer asked if the contract required the District provide toilets. Ms. Kimmel responded that the agreement does not include toilet facilities. Mr. Cojulun asked how much it would cost to move the toilet portables. Ms. Kimmel replied that the estimated cost is \$40,000. Ms. Meyer asked if APB is required to maintain the fields. Ms. Kimmel responded that they do their own maintenance, and that the District has access to all four of the baseball fields during the school day.

Ms. Meyer suggested that the District add a minimum of 5% to the project estimate to cover change orders. Ms. Kimmel stated that the current estimate includes contingencies of 7.5%, and that the District may need to sell unissued bonds in order to fund the construction costs.

Ms. Meyer asked what the current population is of Lupin Hill Elementary School, and if the intent is to increase the population on campus. Ms. Kimmel responded that the current enrollment is roughly 600 students and that the District intends to grow the campus.

#### **Annual Report to the Board**

The committee received a draft version of the annual report to the Board. Mr. Cojulun stated that he could present the report on behalf of the committee to the Board during the meeting on January 24, 2017. The committee agreed that Mr. Cojulun would review the report and note any suggested changes to the group by Friday, December 16th. Once finalized the report would be prepared for distribution to the board.

#### **Future Meetings:**

- Thursday, April 20, 2017 at 6:00pm

The meeting adjourned at 7:17 p.m.