

**LAS VIRGENES UNIFIED SCHOOL DISTRICT**

**ANNUAL REPORT OF THE MEASURE G**

**CITIZENS' BOND OVERSIGHT COMMITTEE**

**TO THE BOARD OF TRUSTEES**

***FOR THE YEAR ENDED DECEMBER 31, 2013***

**MEASURE G CITIZENS' BOND OVERSIGHT COMMITTEE REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2013**

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Board of Trustees (*the "Board"*)  
Las Virgenes Unified School District (*the "District"*)  
Calabasas, California

**Dear Members of the Board:**

The Measure G Citizens' Bond Oversight Committee (*the "Measure G Committee" or the "Committee"*) respectfully submits its fifth annual report to the Board, for the year ended December 31, 2013:

- I. **The Establishment and Operation of the Committee:** The Measure G Committee was established by the Board, on October 24, 2006, by the adoption and approval of Resolution No. 06-06, which resolution also adopted an Ethics Policy Statement and Bylaws for the Committee.
  
- II. **Purposes of Committee and Limitations of Report:** As stated in its Bylaws, the Measure G Committee was established by the Board to satisfy the accountability requirements of Prop 39 with regard to the Measure G Bonds, approved at the election conducted June 6, 2006 (*the "Measure G"*), of up to \$128,000,000 (*the "Bond Proceeds"*). This report is limited by various material restrictions on the Committee's legal capacity and activities, as stated in its Bylaws, as follows:
  - A. The Measure G Committee does not have independent legal capacity from the District;
  - B. May only receive copies of reports and documents which have been previously presented to the Board and which are public records; and
  - C. Only has duties and can only engage in activities that are confined specifically to the Bond Proceeds generated under Measure G, (and as otherwise provided for in its Bylaws), *and this report is so limited.*
  
- III. **Summary of Measure G Committee's Proceedings and Activities For the Preceding Year:**
  - A. **All Required Meetings Held:** The Committee hereby reports that it has met all of the requirements contained in its Bylaws to hold regular public meetings and that all of its business and member votes (including, but not limited to, with regard to the approval and adoption of this report), were taken with the required quorum of a majority of the Committee members. All of the following meetings were open to the public and held within the boundaries of the District and, on information and belief, were duly

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noticed by the District and in accordance with the *Ralph M. Brown Act*, Government Code Section 54590 *et seq*:

<u>Date</u>	<u>Place</u>
February 7, 2013	District Office
May 9, 2013	Agoura High School Performing Arts Center
October 15, 2013	District Office
December 12, 2013	District Office

B. **Summary of Authorized Activities of the Committee:** Attached hereto as **Exhibit "1"** and incorporated herein by this reference are true and correct copies of the minutes of the meetings of the Committee (*the "Minutes"*). The Minutes provide some of the details of the actions and activities of the Committee during the past year. With regard to any reference to any reports and documents received and reviewed by the Committee, the District has indicated that all such documents were provided by the District, with an indication that they had been presented to the Board and were a public record. In accordance with the Committee's Bylaws, the following is a summary of these activities, all of which were conducted at the Committee's public meetings:

1. Receiving, reviewing, discussing and making inquiries with regard to the audit of Bond Proceeds expenditures entitled "Measure G General Obligation Bond Building Fund of Las Virgenes Unified School District Audit Report," for the fiscal year ended June 30, 2013, prepared for the Board by Nigro and Nigro, Certified Public Accountants, (***the "Audit Accountant"***) constituting the District's annual independent performance audit and annual independent financial audit, required by Article XIII A of the California Constitution (***the "2013 Audit Report"***).
2. Meeting with the Audit Accountant regarding the 2013 Audit Report, at which time it was presented and explained to the Committee and the Committee asked questions regarding the same.
3. On an ongoing basis, from time to time, receiving, reviewing, discussing and making inquiries with regard to various reports, documents and other public records relating to the expenditure of Bond Proceeds, including, but not limited to, various line item expenditure reports;

4. Inspecting and/or receiving progress and status reports on projects and school facilities and grounds for which Bond Proceeds have been or will be expended.
5. Reviewing efforts by the District to maximize Bond Proceeds by implementing various cost-saving measures;
6. Reviewing Bylaws and responsibilities of the Committee;
7. Reviewing project lists and details; priorities lists; campus and proposed plans; interim financial and Bond Proceeds expenditure reports; and County data reports on expenditures;
8. Receiving briefings from the District, at public meetings, on current Measure G projects, and plans and expenditures;
9. Receiving confirmation and assurances from the District, at public meetings, that the District had satisfactorily addressed certain issues raised by the Committee with regard to various expenditures of Bond Proceeds;
10. Advertising and holding public meetings, in a continuing effort to inform the public.

IV. **Report on Duties of Committee:** Under its Bylaws, in addition to reporting on the activities it engaged in during the year, the Measure G Committee has the duty to report, and does hereby report, to the Board, on the following:

A. **Informing the Public:** The Measure G Committee hereby reports that it has discharged its duty to inform the public concerning the District's expenditure of Bond Proceeds, in accordance with Section 3.1 of its Bylaws, by, among other things, giving the required notice of its meetings and holding them in public; by preparing and providing this report to the Board, at a meeting held in public, and by posting this report to the District website, along with a copy of the 2013 Audit Report from the Audit Accountant; and by engaging in the Activities described above and immediately below; and

B. **Committee's Report on its Review of Expenditures:** As a result of holding its required meetings; of preparing and providing this report; and as a result of engaging in the Activities described above (and in reliance on the 2013 Audit Report and the other expenditure documents, reports, information and confirmations provided by the District):

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**The Measure G Committee hereby reports that, to the best of its knowledge, information and belief, through June 30, 2013:**

- (1) The Bond Proceeds were expended only for the purposes set forth in the Measure G;
- (2) No Bond Proceeds were used for any teacher or administrative salaries or other operating expenses; and
- (3) The District is in compliance with the requirements of Article XIII A, Section 1(b)(3) of the California Constitution.

Respectfully submitted,

**MEASURE G CITIZEN'S OVERSIGHT COMMITTEE**

By: \_\_\_\_\_  
Sarah Reines and Alicia Weintraub, Co-Chairs  
As of December 31, 2013

# MEASURE G OVERSIGHT COMMITTEE

MINUTES  
February 7, 2013

Members Present:

Dan Dieffenbach  
Rich Gupta  
Jay Esban  
Sarah Reines  
Mathy Wasserman

Members Absent:

Kim Hamilton  
Alicia Weintraub

Staff:

Dan Stepenosky – Superintendent  
Karen Kimmel – Assistant Superintendent- Business

The meeting was called to order by Co-Chair Member Sarah Reines.

Dan Stepenosky thanked the members for the Measure G annual report which was presented at the January 29, 2013 board meeting.

**District/State Budget Update**

The members discussed the state budget status following the passage of Proposition 30 and how it was going to impact our district. Dr. Stepenosky reviewed the Governor's current budget proposal wherein he has introduced a Local Control Funding Formula (LCFF) which will insure that no school district will receive less funding; however, it will allow for additional funding to those school districts with a high percentage of English language learners, students from low income families and foster care. While it is positive news that our district will not receive less funding, we probably would not qualify for the additional funding due to our low percentage of English language learners and low income students. Dr. Stepenosky reported that he and Karen Kimmel have made several trips to Sacramento to work with CALSSD (California Association of Suburban School Districts) in lobbying for equity of this disproportionate funding model.

**Measure G Summary Report**

Committee members reviewed the summary report for the time period of November 10, 2012 through January 31, 2013. There was a question as to whether the donor plaques for the PAEC's were an appropriate expenditure of Measure G funds. These plaques are a part of the building; therefore, it was determined that they should be included as part of the construction costs. There was a request from committee members to bring to the next meeting an update on how much technology is in the classrooms and how it is being utilized. There was also a question raised about how this new equipment is tracked, and Ms. Kimmel responded that the district maintains an inventory of all equipment and each piece of equipment is tagged for tracking.

Measure G Oversight Committee  
Minutes  
February 7, 2013

Committee members inquired as to the amount of staff training the district has offered for new technology and equipment. Ms. Kimmel stated that Phil Scrivano, our Chief Information Technology Officer, and his team conduct “drop-in” training sessions each Wednesday afternoon on a variety of technology programs and equipment. She also explained that a portion of the district’s staff development days are allocated to technology training.

**Status Report of Bond Projects**

Karen Kimmel reported that the district-wide Wi/Fi project is underway. This is a 10-month project in which wireless capabilities will be placed in every classroom in the district.

**Next Meeting**

The next meeting will be held on Thursday, May 2, 2013 at 6:30 pm. It was suggested that this meeting be held at one of the new PAEC sites.

The meeting adjourned at 7:39 pm.

# MEASURE G OVERSIGHT COMMITTEE

MINUTES  
May 9, 2013

## Members Present:

Rich Gupta  
Jay Esban  
Kim Hamilton  
Sarah Reines  
Mathy Wasserman  
Alicia Weintraub

## Members Absent:

Dan Dieffenbach

## Staff:

Karen Kimmel – Assistant Superintendent- Business  
Phil Scrivano – Chief Instructional Technology Officer

## Attendees from the audience:

Matthew Breddan  
Stephanie Cerreta  
Annette Hughes  
Jenn Kurtz

The meeting was called to order by Co-Chair Member Sarah Reines at 6:39 pm, at the Agoura High School Performing Arts Education Center.

Committee members introduced themselves to attendees from the audience.

## **District Technology Report**

Phil Scrivano, Chief Instructional Technology Officer for the district, presented a report to the committee detailing how technology equipment and services that have been purchased with Measure G funds have and are being used for our students and staff. Committee members were very appreciative of this report and felt they had a much better understanding of how technology is being used for the students in our district.

## **Measure G District Summary Report**

Karen Kimmel presented the Measure G Summary Report for the period of 2/1/13-4/30/13. Committee members reviewed the report in detail and determined that Ipad cases and first aid kits were not appropriate Measure G expenses. These expenses will be removed and charged to different funds.

Measure G Oversight Committee  
Minutes  
May 9, 2013

A member from the audience asked a question as to why Mariposa School is not listed as a separate item on the summary report since it is a separate school from Sumac. Karen Kimmel explained that because Mariposa is on the same campus as Sumac, our reporting program combines both schools into one report. She stated that she would look into the program to see if the schools could be listed separately.

**New Business**

Members from the audience expressed concerns to the committee about decisions that were made with regard to projects that were funded under Measure G. Committee members explained that their role as members of the Measure G Oversight Committee is to oversee the expenses that have been made under the Measure G funds; not to determine what projects are funded. Decisions made about what projects are funded under the bond are determined by the district's Board of Education. Karen Kimmel explained that when the bond was originally approved, a general "wish list" was compiled by each school site of potential projects that could be funded under the bond. However, there was never a guarantee that every project listed on this "wish list" would be funded or completed.

**Next Meeting**

No date was determined at this time. The committee does not normally meet in the summer months due to conflicting schedules and vacations. It was requested that district staff send committee members potential dates for the fall so they could determine the best dates for all members.

The meeting was adjourned at 8:45 pm. Committee members were given a tour of the new Agoura High School Performing Arts Education Center.

# MEASURE G OVERSIGHT COMMITTEE

MINUTES  
October 15, 2013

Members Present:

Jay Esban  
Kim Hamilton  
Mathy Wasserman  
Alicia Weintraub

Members Absent:

Dan Dieffenbach  
Rich Gupta  
Sarah Reines

Staff:

Karen Kimmel – Assistant Superintendent- Business

Co-chairperson Alicia Weintraub opened the meeting at 6:38pm.

**Measure G District Summary Report**

Karen Kimmel reviewed the summary report stating that she had changed the format with a new cover sheet to present a better understanding of the Measure G funding. She reviewed the encumbrances to date and reported that the \$12.5 million represents our current fund balance (cash in the bank) while the \$8.3 million represents committed dollars and the \$4.2 million represents uncommitted dollars. She also stated that staff has been working with our construction management company (Team Concept Development Services) to reconcile all our reports back with their records so that all reports will coincide.

Items on the summary report that the committee discussed were:

- \$9,538.08 (play equipment for Buttercup) expenditure listed under Lupin Hill – should be listed under Buttercup Preschool
- Costume storage conveyor system listed for Agoura and Calabasas High Schools – these were listed in a previous report (different company – these purchase orders were cancelled). The current report needs to reflect a credit.
- Intumescent fireproofing inspection at A. C. Stelle Middle School – this was a final punch list item for DSA close-out.
- Apple TV – these were for four units, not one.

Measure G Oversight Committee  
Minutes  
October 15, 2013

Karen stated that she would revise the summary report to incorporate the changes implemented by the committee and distribute a new, clean report to the committee. The committee suggested that copies of the summary report should also be sent to all principals so they are aware of the bond expenditures for their sites.

**Status Report on Bond Projects**

Karen Kimmel stated that the PAEC's are substantially finished with punch list items being completed.

Karen stated that now that all Measure G major projects have been completed, the Board will review the original project list to decide the direction they want to take for any future Measure G funded projects. In light of the board election in November, they have chosen to wait until after the new board is seated and re-calendar these discussions for after the first of the year (2014).

**New Business – December 12 meeting**

Karen Kimmel urged all committee members to attend the December 12 meeting as this is the meeting where our auditors will present the Measure G audit report. Absent members will be notified.

The meeting was adjourned at 7:47pm.

# MEASURE G OVERSIGHT COMMITTEE

MINUTES  
December 12, 2013

Members Present:

Dan Dieffenbach  
Jay Esban  
Rich Gupka  
Kim Hamilton  
Sarah Reines  
Mathy Wasserman  
Alicia Weintraub

Staff:

Karen Kimmel – Assistant Superintendent, Business

Other:

Jimmy Whittington – Nigro and Nigro (audit firm)

Co-chairperson Alicia Weintraub opened the meeting at 6:36pm.

**Measure G District Summary Report**

Karen Kimmel reviewed the summary report. Committee members discussed the following items:

- Sidewalk partnership project with the City of Agoura Hills on Reyes Adobe Road going into Yerba Buena Elementary School – this expense will be shifted to a Measure “R” expense
- Security cameras – Cameras are being installed at Calabasas High School over winter break
- US Bank fees – these are annual fees directly related to our bond administration
- Sewing Machines – different expense amounts at the two high schools (staff will follow up)
- The purpose of the forklift rentals at the two PAEC’s (staff will follow up)

The committee also discussed ongoing fundraising mechanisms for the two PAEC’s.

Measure G Oversight Committee  
Minutes  
December 12, 2013

### **Measure G Audit Report**

Jimmy Whittington from the audit firm of Nigro and Nigro presented the annual Measure G audit report stating that the report is divided into two segments – the financial audit and the performance audit. In his presentation, Mr. Whittington stated that the audit showed no significant discrepancies and found the district to be compliant in accordance with the bond requirements.

It was moved by Jay Esban and seconded by Mathy Wasserman to accept the Measure G Audit Report as presented. The motion carried unanimously.

Committee members expressed appreciation to Karen Kimmel and her staff for their work with the auditors in presenting such a “clean” report.

### **Annual Report of the Measure G Oversight Committee to the Board of Education**

Annually, members from the Measure G Oversight Committee present a report to the District’s Board of Education. Following a brief discussion, the committee chose to present their annual report to the Board of Education at the January 28, 2014 board meeting, mainly due to the fact that the Board of Education will be discussing future bond projects at that meeting.

### **Other**

Committee members inquired about the \$98 parcel tax and out of district permits. Karen Kimmel stated that each year, the district sends a “donation” letter to all out of district parents. There was a suggestion that this letter be sent in conjunction with the approval letter sent to all out of district recipients. Karen explained that the district has an appointed Measure E Oversight Committee which reviews the letter annually, and she would be happy to share this suggestion with the Measure E Oversight Committee members at their next meeting.

The committee established their meeting dates for the spring semester:

- Thursday, February 27, 2014 – 6:30 pm at the District Office
- Thursday, May 8, 2014 – 6:30 pm at the District Office

The meeting adjourned at 7:48pm