



AGENDA
CITIZEN'S BOND OVERSIGHT COMMITTEE
VENTURA UNIFIED SCHOOL DISTRICT
Monday, November 6, 2023
Ventura Unified School District
255 W. Stanley Ave., Suite 100
Ventura, CA, 93001

1. Call to Order - 5:00 p.m.

2. Roll Call

Christina Alvarez____, Albert Antelman____, Dave Armstrong____, Ryan Grau____, Maddie Hendrych____, Andrew Morgan____, Draza Mrvichin____, Ashley Pope____, Marina Porter____, Kim Prillhart____, Laura Reyes____

3. Adoption of Agenda

Moved:

Seconded:

ROLL CALL VOTE:

Christina Alvarez____, Albert Antelman____, Dave Armstrong____, Ryan Grau____, Maddie Hendrych____, Andrew Morgan____, Draza Mrvichin____, Ashley Pope____, Marina Porter____, Kim Prillhart____, Laura Reyes____

4. Public Comments

Public comments are welcomed and encouraged by the Citizen's Bond Oversight Committee, within reasonable meeting time considerations in order to conduct committee business. Persons wishing to address the Committee should complete a speaker card, hand to the recording secretary, and speakers will be allowed three minutes on any agenda item with a cumulative total of five minutes for speakers wishing to address multiple agenda items. Please present your comments in a factual, respectful, and dignified manner that models how we expect our students to participate in the democratic process. Members of the public are also encouraged to submit their comments in writing. The Citizen's Bond Oversight Committee is prohibited from taking action on any item that is not part of the published agenda.

5. CONFERENCE ITEMS

- 5.a Review of Measure E State of District and Procurement Process with Terri Allison, Director of Maintenance and Operations
Continuation of presentation.

5.b Committee Bylaws

Continuation of discussion of Committee bylaws.

5.c [Review of Annual Report Samples](#)

Annual Report samples are available to review and discuss.

6. ACTION ITEMS

6.a [Acceptance of Committee Bylaws](#)

Recognition and acceptance of Citizens Bond Oversight Committee amended bylaws approved by the Ventura Unified School District Board of Education on February 28, 2022.

Moved:

Seconded:

ROLL CALL VOTE:

Christina Alvarez___, Albert Antelman___, Dave Armstrong___, Ryan Grau___, Maddie Hendrych___, Andrew Morgan___, Draza Mrvichin___, Ashley Pope___, Marina Porter___, Kim Prillhart___, Laura Reyes___

6.b Solar Panel Rebate

Action to approve that the Citizens Bond Oversight Committee submit a letter to the Ventura Unified School District Board of Education requesting the solar panel rebate be allocated to the Measure E bond fund and utilized for bond projects.

Moved:

Seconded:

ROLL CALL VOTE:

Christina Alvarez___, Albert Antelman___, Dave Armstrong___, Ryan Grau___, Maddie Hendrych___, Andrew Morgan___, Draza Mrvichin___, Ashley Pope___, Marina Porter___, Kim Prillhart___, Laura Reyes___

6.c Citizens Bond Oversight Committee approval of the Ad Hoc Annual Report Committee members.

Members:

- Albert Antelman
- Maddie Hendrych
- Ahsley Pope
- Marina Porter

Moved:

Seconded:

ROLL CALL VOTE:

Christina Alvarez___, Albert Antelman___, Dave Armstrong___, Ryan Grau___, Maddie Hendrych___, Andrew Morgan___, Draza Mrvichin___, Ashley Pope___, Marina Porter___, Kim Prillhart___, Laura Reyes___

7. FUTURE AGENDA ITEMS

Collaboration to decide next meeting date.

8. ADJOURNMENT

Moved:

Seconded:

ROLL CALL VOTE:

Christina Alvarez____, Albert Antelman____, Dave Armstrong____, Ryan Grau____, Maddie Hendrych____, Andrew Morgan____, Draza Mrvichin____, Ashley Pope____, Marina Porter____, Kim Prillhart____, Laura Reyes____

Agendas for regularly scheduled Citizens' Bond Oversight Committee meetings will be posted 72 hours prior to the meeting. Special meeting agendas will be posted 24 hours in advance. AT THE FOLLOWING LOCATIONS: VUSD Education Service Center, 255 West Stanley Avenue, Suite 100, Ventura, CA. *This serves as the main posting location pursuant to the Brown Act, Government Code §54954.2(a).* District Webpage: <https://www.venturausd.org/business/BusinessServices.aspx>

In compliance with the Americans with Disabilities Act, any individual with a disability, who requires reasonable accommodation to participate in this meeting, may request assistance by contacting the Business Services Office at (805) 641-5000 ext. 1202, or by fax (805) 653-7856.



Item Cover Page

CITIZEN'S BOND OVERSIGHT COMMITTEE AGENDA ITEM REPORT

DATE: November 6, 2023

SUBMITTED BY: Victoria Cortez,Business Services

ITEM TYPE: Conference

AGENDA SECTION: CONFERENCE ITEMS

SUBJECT: Review of Annual Report Samples

SUGGESTED ACTION:
Annual Report samples are available to review and discuss.

ATTACHMENTS:
[MeasureACommittee](#)
[MeasureHAnnualReport](#)



MEASURE A BOND OVERSIGHT COMMITTEE

DATE: May 15, 2023
 TIME: 6:00 pm
 PLACE: Teleconference

The regular meeting of the Bond Committee will begin at 6:00 pm via teleconference. Pursuant to Government Code § 54956, no business other than what is set forth in this regular meeting agenda may be considered by the "Committee". In accordance with Government Code § 54954.3.

In accordance with requirements of the Americans with Disabilities Act and related federal regulations, individuals who require special accommodation, including but not limited to an American Sign Language interpreter, accessible seating or documentation in accessible formats, should contact the Assistant Superintendent's office at least two days before the meeting date.

A complete agenda packet is available www.oxnardunion.org.

AGENDA

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ADOPTION OF AGENDA
4. AUDIENCE TO ADDRESS THE BOND COMMITTEE

On March 12, 2020, Governor Newsom issued Executive Order N-25-20 in regard to the COVID-19 virus, which included provisions relating to the Brown Act in regard to local legislative bodies, such as school boards, holding meetings via teleconference. One of the stated reasons for issuing this Executive Order was to, "further efforts to control the spread of the virus and to reduce and minimize the risk of infection."

NOTICE IS HEREBY GIVEN that the Oxnard Union High School District Measure A Bond Oversight Committee Regular Meeting scheduled for May 15, 2023, will be a teleconference meeting where the members and public of the Oxnard Union High School District Measure A Bond Oversight will be attending the meeting via teleconference/video conference.

Members of the public will continue to have the right to observe and offer public comment at the public meeting, consistent with the public's rights of access and public comment otherwise provided for by the Bagley Keene Act and the Brown Act.

- a. **You may give public comment remotely by emailing the Superintendent at: tedlawrence@oxnardunion.org.**

Those persons wishing to address the Bond Committee may do so at this time. Individual presentations are limited to three (3) minutes each, or in the case of a group of people speaking on a specific item, ten (10) minutes will be permitted.

5. PRESENTATION
 - a. Annual and Audit Report - Ronald Arruejo
6. ACTION ITEM
 - a. Approval of Measure A Citizens Oversight Committee Annual Report
 - b. Approval of Financial and Performance of June 30, 2022 Audit Report

Measure A

Annual Citizens Bond
Oversight Committee Report

MAY 2023



Report Contents

- Background
 - Measure A Bond Summary*
 - Purpose of the Oversight Committee*
 - Composition of Oversight Committee*
 - Purpose of the Annual Report*
 - Measure A Project List Overview*
- Noteworthy Developments & Observations
- Existing School Budgets by Category
- Del Sol High School Update
- Audit Report Findings

Measure A Bond Summary

“To improve/repair Adolfo Camarillo, Channel Islands, Condor, Frontier, Hueneme, Oxnard, Pacifica, Rio Mesa, and Rancho Campana and Oxnard Adult School including leaky roofs, outdated plumbing, electrical wiring and air conditioning; and construct a new high school in Oxnard, shall Oxnard Union High School District issue \$350 million of bonds with legal rates, estimated annual repayments averaging \$20 million for 31 years, projected tax rates of 3 cents per \$100 of assessed valuation, citizen oversight and annual audits.”

- Measure A Description Provided to the Voters

Measure A Citizens Bond Oversight Committee

“The purpose of the citizens’ oversight committee shall be to inform the public concerning the expenditures of bond revenues. The citizens’ oversight committee shall actively review and report on the proposed expenditure of taxpayers’ money for school construction. The citizens’ oversight committee shall advise the public as to whether a school district is in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.”

- Education Code, Section 15278

Measure A Bond Oversight Committee Members [Associated Group]

OFFICERS

- Rennee Dehesa [Business Community]
Chairperson
- Susan Martinez [Parent]
Secretary

MEMBERS

- Ronald Arruejo [Member-at-Large]
- Rosa Balderrama [Parent-Teacher Org]
- Butch Britt [Senior Citizen's Committee]
- Mary McDonnell [Parent]
- Jeanne Nelson [Member-at-Large]
- Don Pyne [Taxpayer Association]

Purpose of this Annual Report

- The committee is required to annually review and report on the independent financial audit and performance audit reports.
- The committee also wishes to summarize developments occurring over the past year and report those to the general public through this report.
- This report is based on information provided by the district without opinion, interpretation or prejudice by the committee.
- It is the committee's expectation to follow this format so that it can provide consistent annual updates to the public commensurate with the objectives of the committee.
- This report is not intended to provide school site or project level updates.
- Additional information regarding Measure A can be found at: *www.oxnardunion.org/administrative-services/measure-a/*

Measure A Project List Overview

Adolfo Camarillo High School 2018 Facility Needs Project List

Estimated Projects Total: \$61,641,754 Measure A Estimated Funding: \$46,491,838

* Projects are listed in alphabetic order and are to be completed as funding and phasing permit.

Ag. Building Addition (potential CTE grant)
Athletic Field Renovation- Artificial Turf at Stadium
Cafeteria Storage Addition
Electrical Infrastructure
Gym Modernization
HVAC-Air Conditioning Projects - New Throughout
I Wing - Renovate Activity Room
I Wing - Renovate Woodshop into Maker Space (potential CTE grant)
Lighting in Quad
Little Theater Renovation
Music Building Acoustics
New Window Coverings
PA System/Intercom Outside Speakers
Parking Lot Pick-up, Drop-off, Flow & Safety
Plumbing - Replace Field Septic System
Relocate IT Office
Renovate Admin. Building Entry
Replace Finishes at Library
Replace Portable Classrooms-AG, T3, and T4 wings only (eligible for state funds 2018)
Roofing Replacement
Security Improvements
Site Drainage Improvements
Small PAC
Snack Shack - New Building
Stadium Lighting Replacement

- Measure A will provide \$350M in bond funds to be used for upgrades to all existing OUHSD schools and for construction of Del Sol High School
- To gain voter approval, the district outlined projects for each school and identified

Measure A Estimated Funding – Estimated portion to be covered by the \$350M Measure A funds

Estimated Projects Total – Estimate to complete all projects on list

- The “Estimated Projects Total” across all schools total \$498M
- The “Measure A Estimated Funding” totals \$336M
- The district is relying on matching state funds to cover the shortfall between the Estimated Projects Total and the Measure A Estimated Funding
For example, this represents \$15M for ACHS (\$61M -\$46M)
- Matching funds could be used to cover larger expense items, such as performing arts centers at some schools and swimming pools at other school

Measure A Budgeted Areas

ALL SCHOOLS WERE ALLOCATED FUNDS FOR FOUR CORE UPGRADE AREAS

- 1) Site Safety and Security
- 2) Playfields and Grounds
- 3) HVAC and Utilities
- 4) Relocatable Buildings

FOUR OLDER SCHOOLS WERE ALLOCATED MODERNIZATION BUDGETS

- 1) Adolfo Camarillo (1956)
- 2) Hueneme (1959)
- 3) Rio Mesa (1965)
- 4) Channel Islands (1966)

- Del Sol HS was initially allocated \$105M of the \$350M Measure A Budget.
- \$15 was allocated to financing expenses and general overhead.

Noteworthy Developments

- **June 2018** – District voters approved Measure A, a \$350M bond authorization.
- **March 2020** – CA voters rejected Proposition 13 school facilities construction bond
- **April 2020** – District evaluating a combination of phasing in Del Sol High School and/or taking out a Certificate of Participation (COP) loan of up to \$75M to cover shortfall in funding. While the district had anticipated “bridge financing” would be necessary from the outset of the bond initiative, it was expected that state matching funds would be available to repay the loan, but the matching funds were depleted within weeks of the bond passage. Additionally, the failure of Proposition 13 resulted in a significant capital shortfall for the district.
- **April 2020** – Oversight committee reviewed and approved annual financial audit for period ending June 30, 2019.
- **May 2020** – OUHSD Board reaffirmed commitment to Measure A allocations as per voter materials and approved phasing in Del Sol High School; OUHSD Board rejected proposal to approve \$75M COP loan due to concerns about impact on general fund.
- **June 2020** – Dr Penelope DeLeon, District Superintendent resigned
- **July 2020** – Dr Tom McCoy promoted to Superintendent
- **November 2020** – Jeff Weinstein, Assistant Superintendent for Business Services resigned.
- **February 2021**– OUHSD Board approved \$49M COP loan for construction of Del Sol High School
- **February 2021** – Oversight committee accepted the Measure A Audit Report, June 30, 2020
- **March 2021** – OUHSD Approved \$178M construction contract for Del Sol High School construction
- **July 2021** – Ted Lawrence promoted to Assistant Superintendent for Business Services
- **January 2023**– Oversight committee received the Measure A Audit Report, June 30, 2022.

Noteworthy Observations (as of 11/30/22)

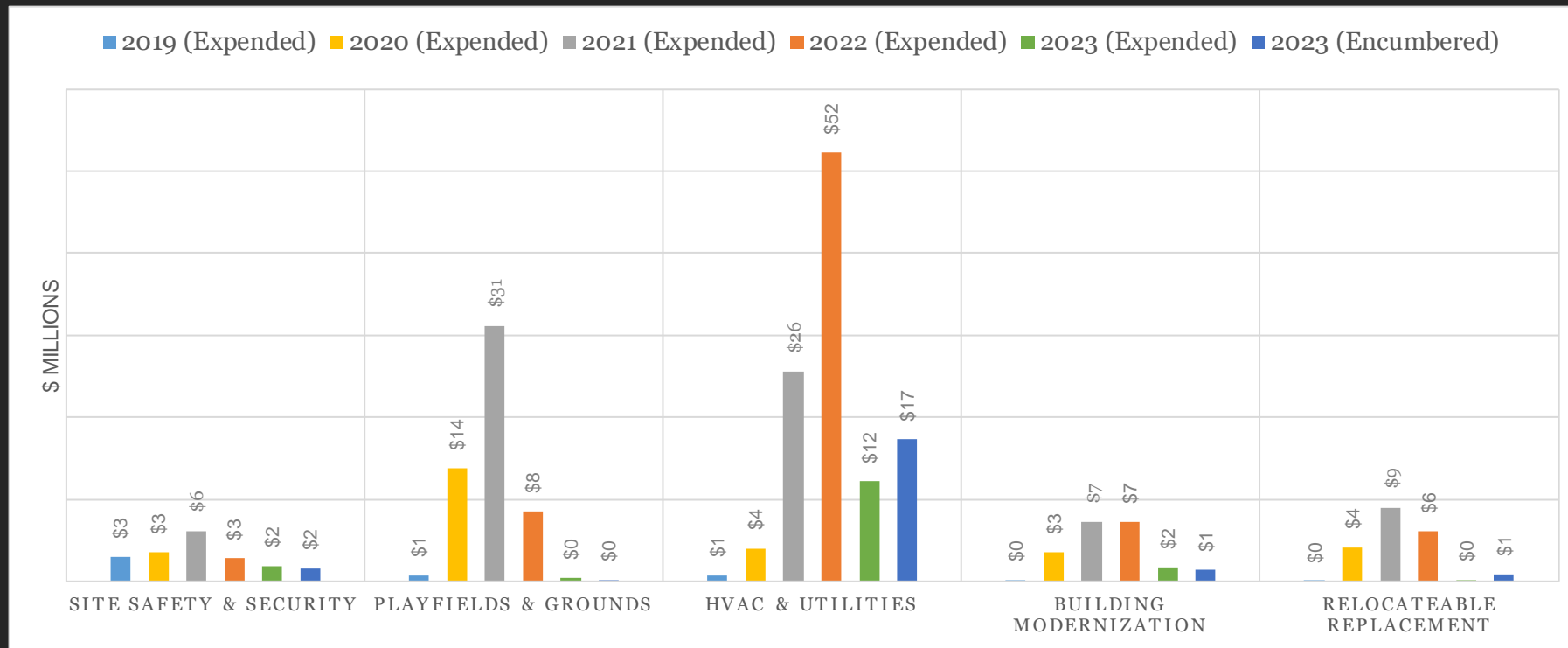
NON-DEL SOL PROJECTS TO RUN OVER THE MEASURE A ALLOTMENT (BY \$)

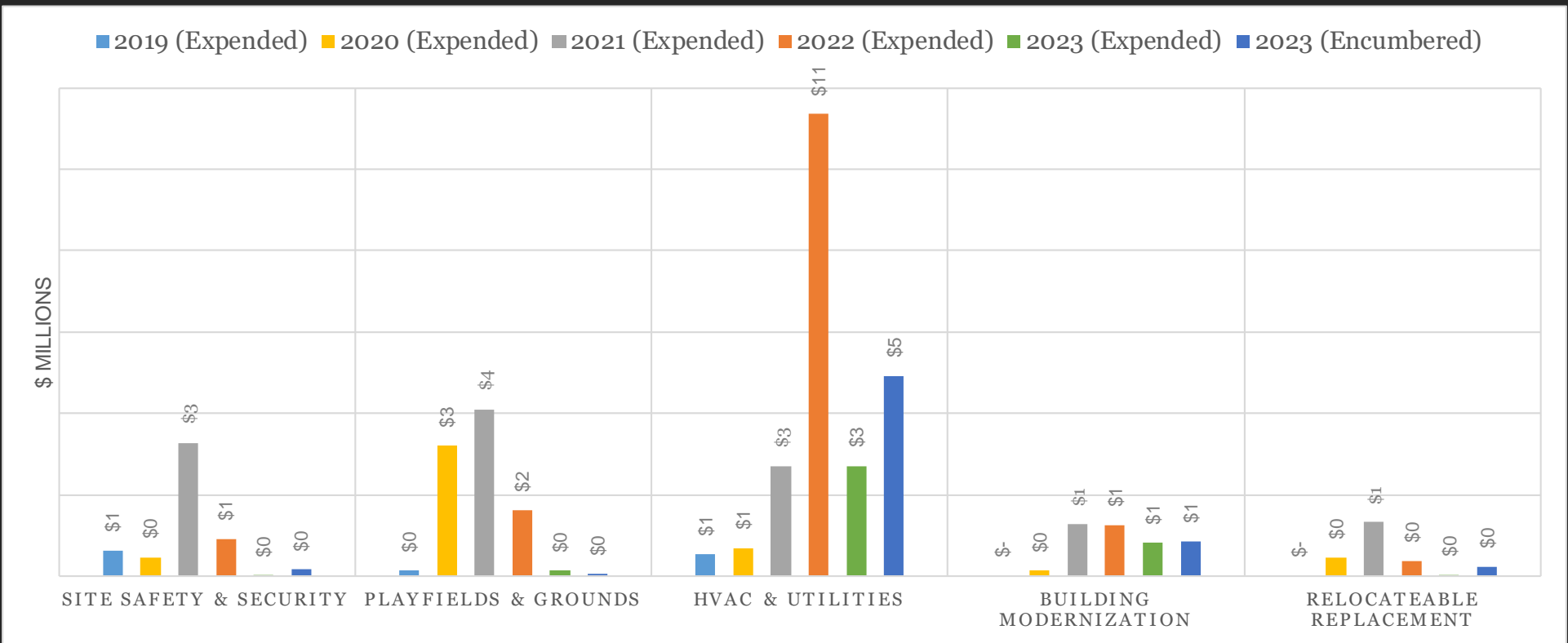
- Oxnard High School (\$11.5M)
- Hueneme High School (\$0.7M)
- Pacifica High School (\$4.8M)
- Rancho Campana High School (\$7.3M)
- Oxnard Adult School (\$0.5M)

DEL SOL HIGH SCHOOL ONLY

- Initial Allotment = \$105.41M
- Total Expenditures = \$127.76M
- Overrun = \$22.35M | 21.2%
- Del Sol was projected in voter materials to cost \$189M. Including the \$20M in COP loan financing charges, Del Sol is now projected to cost \$301M.
 - \$23M = Land
 - \$255M = Construction
 - \$3M = Startup - Furniture, Fixtures, Equipment
 - \$20M = COP Loan Financing Charges

Measure A Expenditures/Encumbrance by Area: 2019 – 2023 (Excluding Del Sol HS)





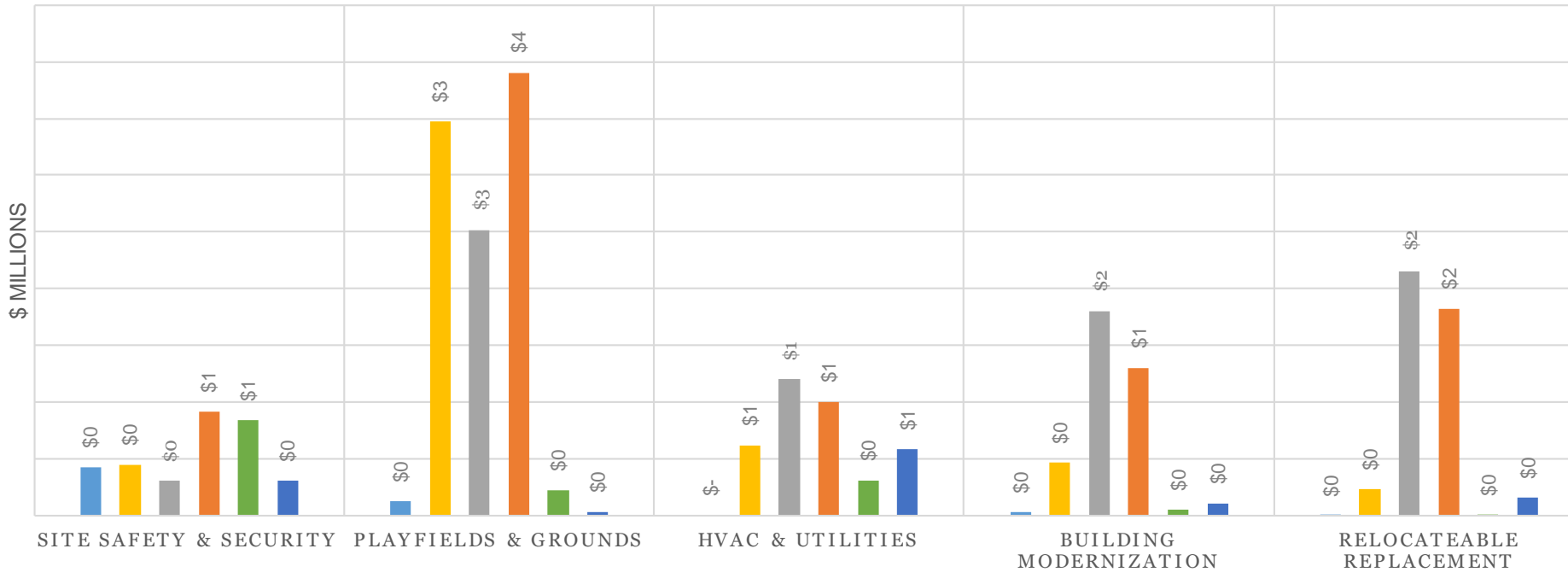
Adolfo Camarillo High School (1956)

Allotted = \$46.49M

Projected = \$44.32M

Surplus/Overrun = +\$2.17M

■ 2019 (Expended) ■ 2020 (Expended) ■ 2021 (Expended) ■ 2022 (Expended) ■ 2023 (Expended) ■ 2023 (Encumbered)



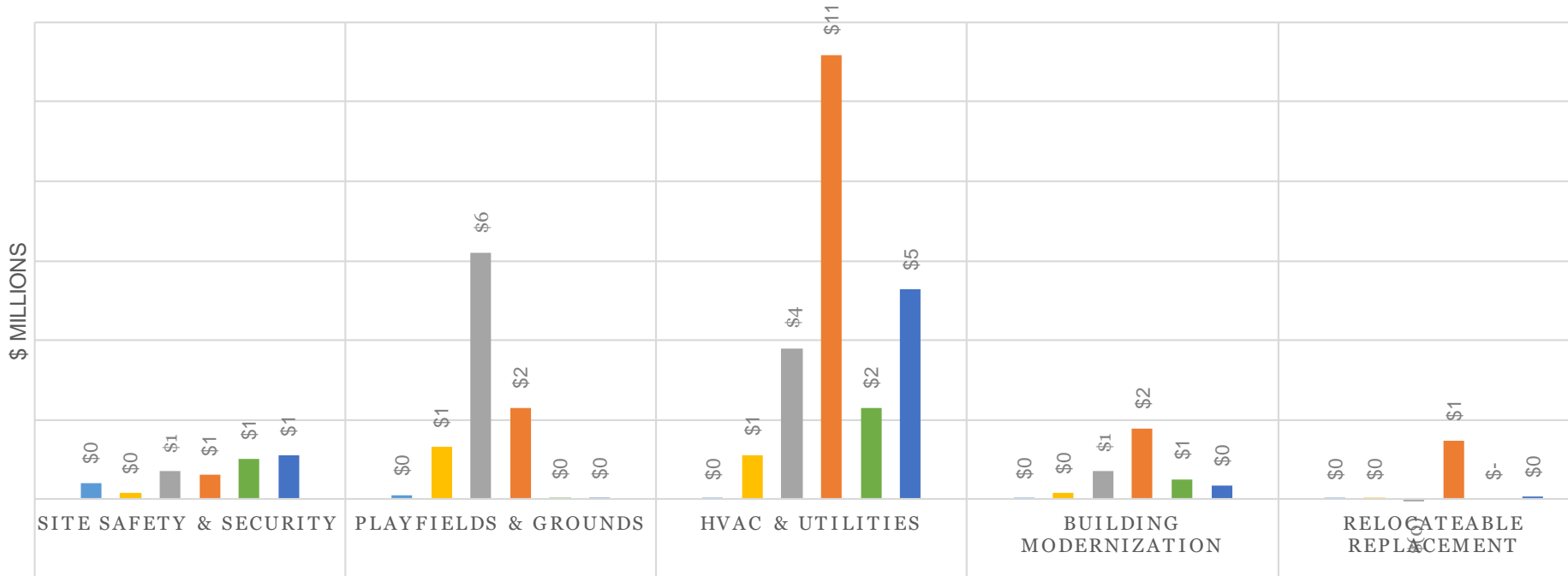
Hueneme High School (1959)

Allotted = \$24.65M

Projected = \$23.35M

Surplus/Overrun = -\$0.69M

■ 2019 (Expended) ■ 2020 (Expended) ■ 2021 (Expended) ■ 2022 (Expended) ■ 2023 (Expended) ■ 2023 (Encumbered)

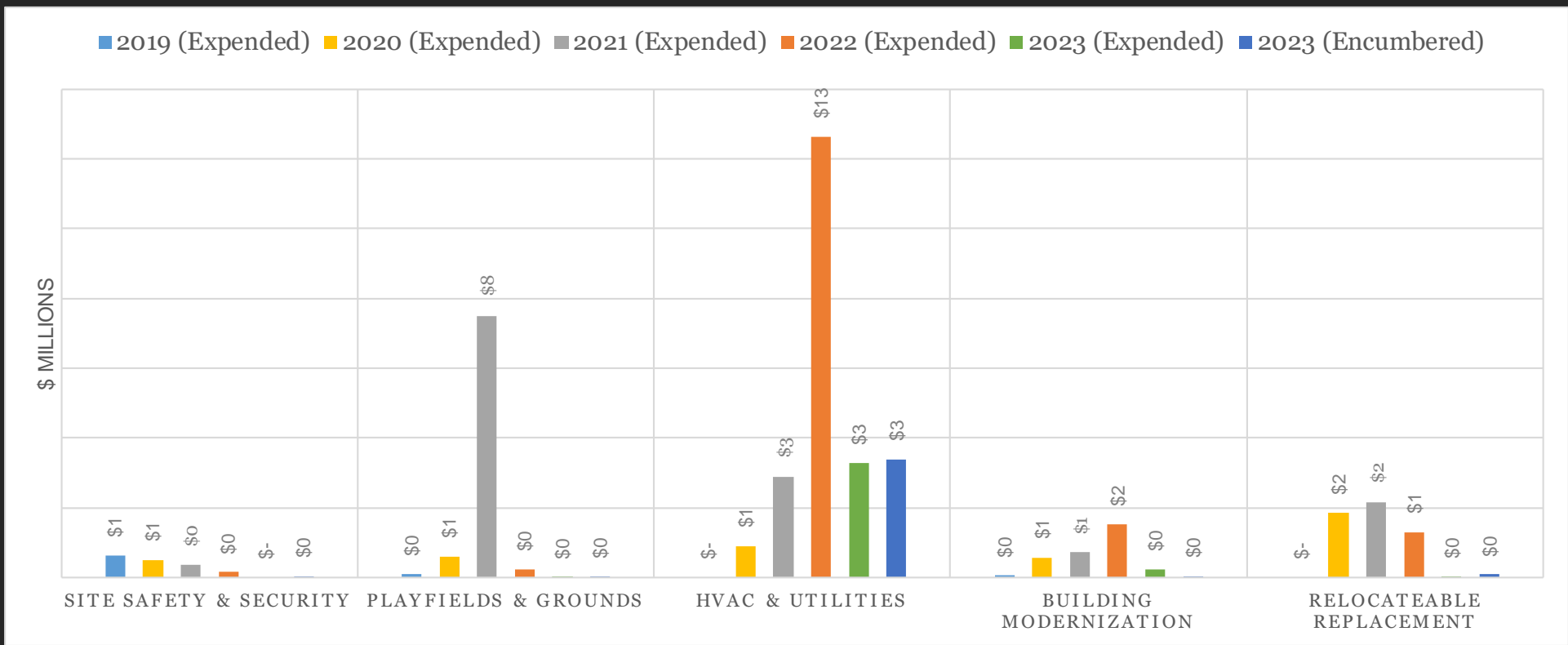


Rio Mesa High School (1965)

Allotted = \$47.68M

Projected = \$42.80M

Surplus/Overrun = +\$4.88M

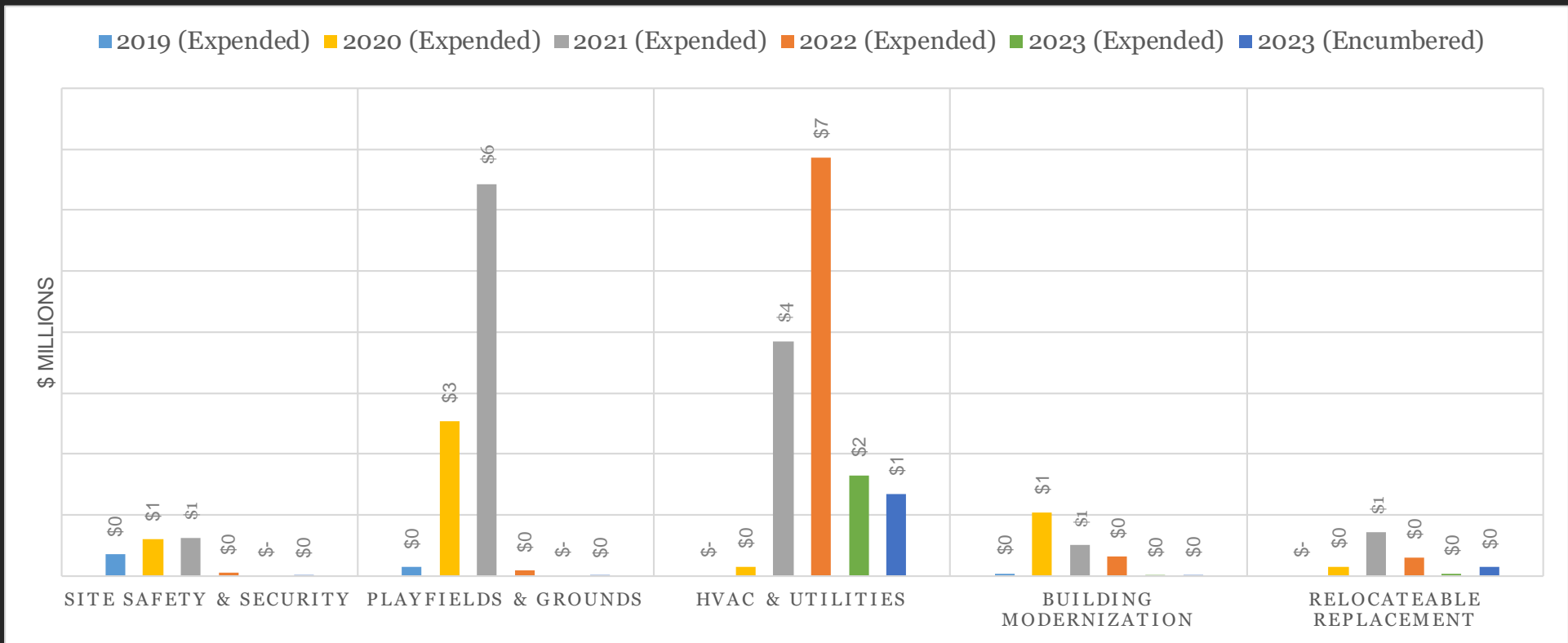


Channel Islands High School (1966)

Allotted = \$41.88M

Projected = \$41.84M

Surplus/Overrun = +\$0.04M

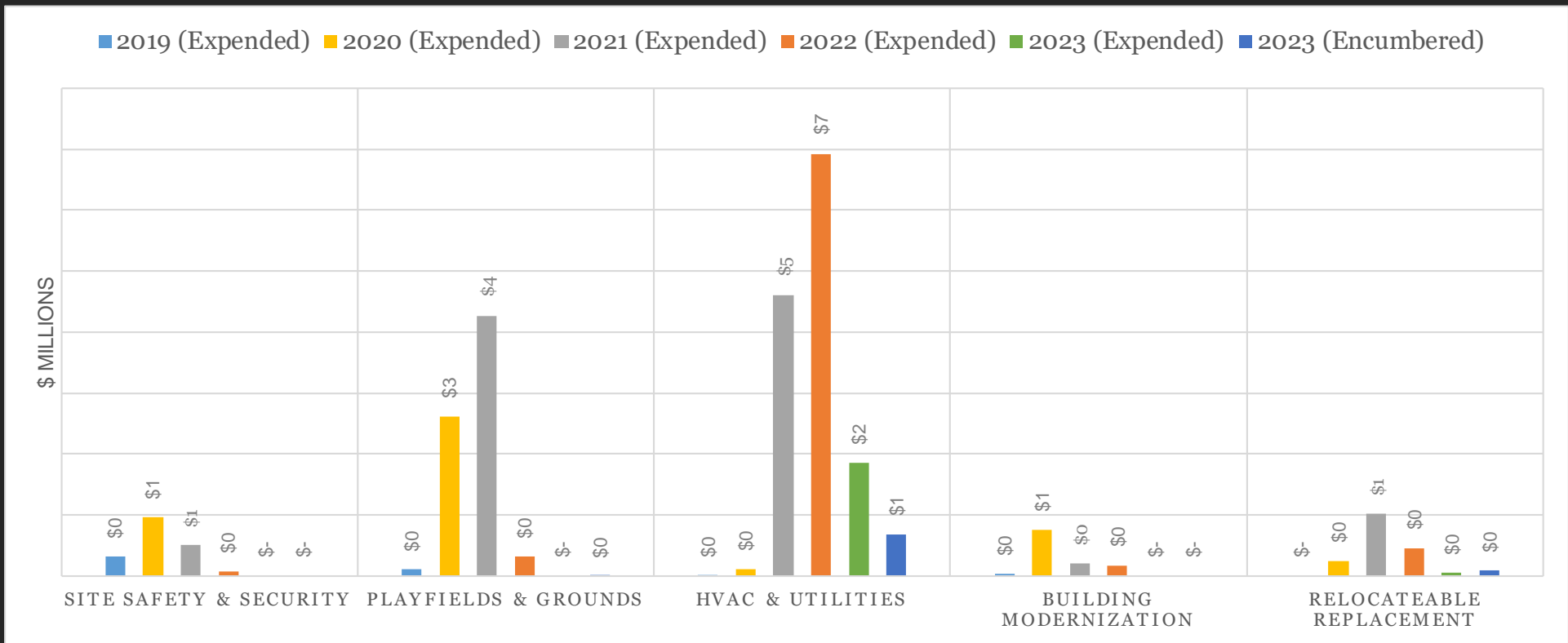


Oxnard High School (1995)

Allotted = \$17.07M

Projected = \$28.61M

Surplus/Overrun = -\$11.5M

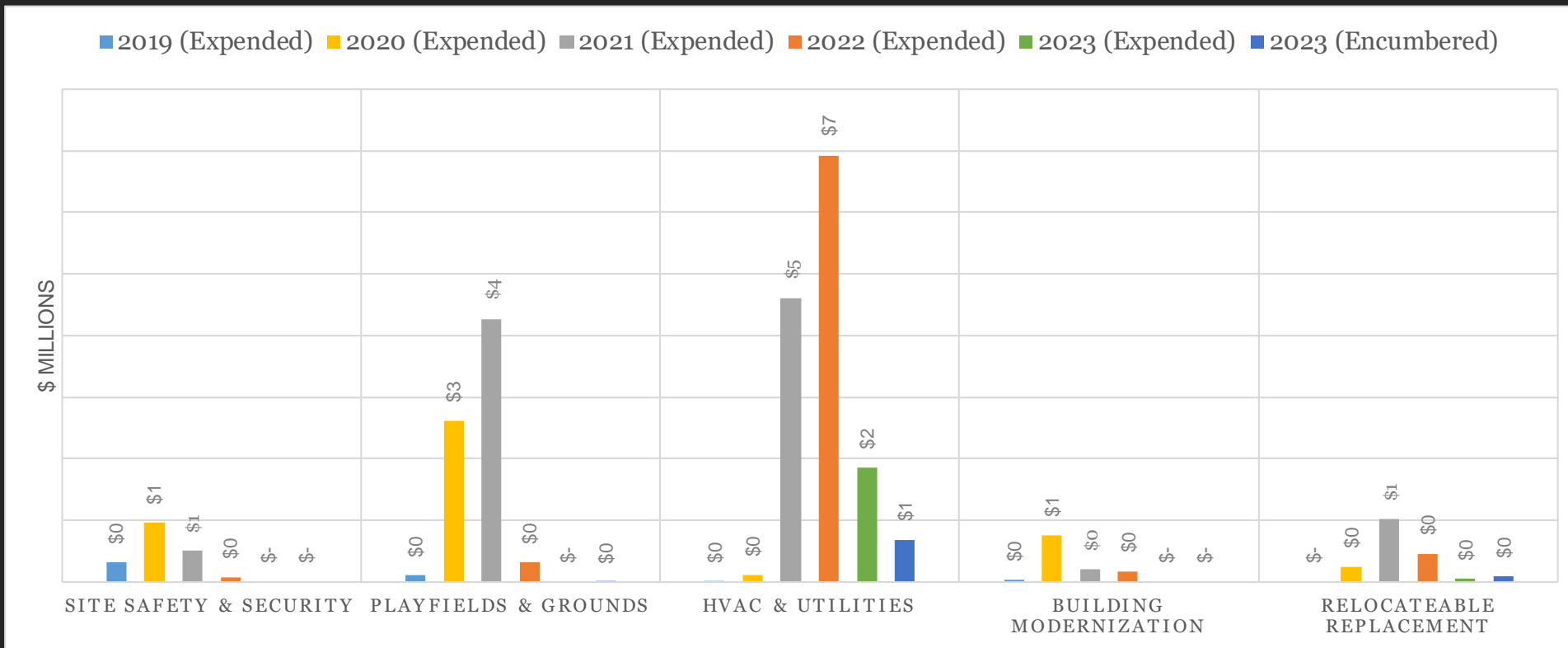


Pacifica High School (2001)

Allotted = \$21.59M

Projected = \$26.38M

Surplus/Overrun = -\$4.78M



Rancho Campana High School (2015)

Allotted = \$7.26M

Projected = \$14.53M

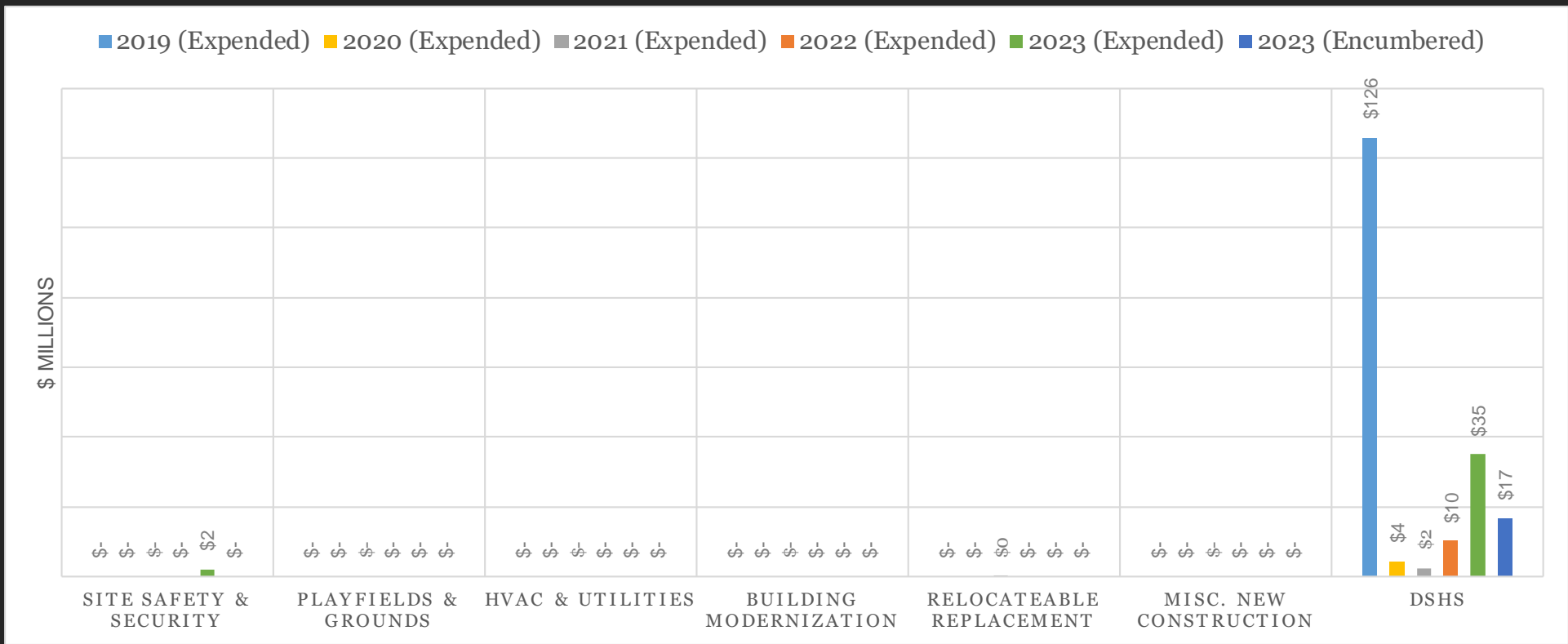
Surplus/Overrun = -\$7.27M

Del Sol High School

- Approximately one-third of the \$301M budget for Del Sol will come from Measure A.
- The oversight committee does not have jurisdiction to oversee expenditures outside the \$105M Measure A funds allocated to Del Sol; however...
- ...Considering that the financial structure and construction plans are relevant to the \$105M Measure A investment, the committee is including the complete financing and construction plans for Del Sol in this report.

Del Sol High School Budget Over Time

Uses (All Amounts in #M)	2018 Measure A Estimated Total	2020 Report	2021 Report
Land	\$189	\$ 23	\$ 23
Phase 1 & 2: Grading, Classrooms, Playfields, Cafeteria		\$210	\$178
Phase 3: Complete Playfields, Stadium, Building H			\$ 32
Phase 4: Performing Arts Center			\$ 20
Pool Complex			\$ 14
Building L, Auxiliary Gym			\$ 11
Startup Furniture, Fixtures, and Equipment			\$ 3
COP Financing Charges			\$ 20
Total	\$189	\$233	\$301



Del Sol High School (2023)

Allotted = \$105.41M

Projected = \$127.76M

Surplus/Overrun = -\$22.35M

Financial Audit

As of June 30, 2022

Opinion

- Financial statements of the Building Fund (Measure A) of the OUHSD were audited as of and for the year ending June 30, 2022, and the related notes to the financial statements.

The financial statements referred to the above present fairly, in all material respects, the financial position of the Building Fund (Measure A) of the District, as of June 30, 2022, and the changes in its financial position for the year.

Responsibilities

MANAGEMENT

- Preparation and fair representation of the financial statements in accordance with accounting principles generally accepted in the U.S.A., and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from materials misstatement, whether due to fraud or error.

AUDITOR'S

- Obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement.
- Exercise professional judgment and maintain professional skepticism.
- Identify and assess the risks of material misstatement.
- Obtain an understanding of internal control relevant to the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management.

Balance Sheet

Assets

Deposits and investments

\$ 5,073,749

Receivables

37,782

Due from other funds

2,248,545

Total assets

\$ 7,360,076

Liabilities and Fund Balance

Liabilities

Accounts payable

\$ 7,360,076

Fund Balance

Restricted for capital projects

-

Total liabilities and fund balance

\$ 7,360,076

Statement of Revenues, Expenditures, and Changes in Fund Balance

Revenues	
Interest income	\$ 196,624
Fair market value adjustments	363
Other local sources	15,804
	<u>212,791</u>
Total revenues	
Expenditures	
Current	
Plant services	641
Capital outlay	112,999,012
Debt service	
Principal	319,545
Interest and other	6,570
	<u>113,325,768</u>
Total expenditures	
Deficiency of Revenues over Expenditures	<u>(113,112,977)</u>
Other Financing Sources	
Transfers in	2,248,545
Other Sources - Proceeds from lease	90,398
	<u>2,338,943</u>
Net financing sources	
Net Change in Fund Balance	(110,774,034)
Fund Balance - Beginning	<u>110,774,034</u>
Fund Balance - Ending	<u>\$ -</u>

Performance Audit

As of June 30, 2022

Authority, Objectives, & Scope

AUTHORITY

Proposition 39 provided for the issuance of general obligation bonds “for the construction, reconstruction, rehabilitation, or replacement of school facilities” and requires the below:

- 1) Used only for purposes specified in Article XIII A, Section 1(b)(3)(c) of the CA Constitution.
- 2) Must list the specific projects to be funded.
- 3) Requires appointment of a citizen’s oversight committee.
- 4) Requires an annual independent financial audit and performance audit on all proceeds until expended.
- 5) Requires an annual independent performance audit on specific projects listed.

OBJECTIVES

- 1) Determine whether expenditures charged to the Building Fund have been made in accordance with the bond project list approved by the voters.
- 2) Determine whether salary transactions, charged to the Building Fund were in support of Measure A and not for the District general administration or operations.

SCOPE: Performance audit covered the period of July 1, 2021, to June 30, 2022. The population of expenditures tested included all object and project codes associated with the bond projects.

Methodology

1. Identified expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger and project listing.
2. Selected a sample of expenditures.
3. Sample included transactions totaling \$72.72M representing 64% of the total expenditures of \$113.33M.
4. Reviewed the actual invoices and other supporting documentation.
5. Determined that the District has met the compliance requirement of Measure A.

Conclusion

- In all significant respects, OUHSD has properly accounted for the expenditures held in the Building Fund (Measure A) and that such expenditures were made for authorized Bond projects.
- Funds held in the Building Fund (Measure A) and expended by the District were used for salaries only to the extent they perform administrative oversight work on construction projects as allowable per Opinion 04-110 issued on November 9, 2004, by the State of California Attorney General.

End



December 15, 2022

To the Governing Board and
Citizens' Oversight Committee
Oxnard Union High School District
Oxnard, California

We have audited the financial statements of Oxnard Union High School District's (the District) Building Fund (Measure A) as of and for the year ended June 30, 2022, and have issued our report thereon dated December 15, 2022. We have also performed the performance audit of the District's Building Fund. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit of the District's Building Fund (Measure A) under Generally Accepted Auditing Standards and Government Auditing Standards and the Performance Audit under *Government Auditing Standards*.

As communicated in our letter dated June 20, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Additionally, our responsibility, as described by professional standards, is to conduct a performance audit in accordance with *Government Auditing Standards*. Our audit of the financial statements and performance audit does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our Independent Auditor's 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* dated December 15, 2022.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. No such significant accounting estimates were identified.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's Building Fund (Measure A) financial statements relate to:

The summary of significant accounting policies in Note 1.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected or corrected misstatements identified as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We did not identify and circumstances that affect the form and content of the auditor's report.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated December 15, 2022.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

Modification of the Auditor's Report

We have made the following modification to our auditor's report.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Building Fund specific to Measure A are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of Oxnard Union High School District as of June 30, 2022, and the changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

This report is intended solely for the information and use of the Governing Board and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Eide Bailey LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California



Financial and Performance Audits
Building Fund (Measure A)
June 30, 2022

Oxnard Union High School District

FINANCIAL AUDIT

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PERFORMANCE AUDIT

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Financial Audit
Building Fund (Measure A)
June 30, 2022

Oxnard Union High School District



Independent Auditor's Report

Governing Board and
Citizens Oversight Committee
Oxnard Union High School District
Oxnard, California

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Building Fund (Measure A) of the Oxnard Union High School District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Building Fund (Measure A) of the District, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements present only Building Fund (Measure A), and do not purport to, and do not, present fairly the financial position of the District as of June 30, 2022, 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2022 on our consideration of the Building Fund (Measure A) 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. 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 Building Fund (Measure A) of the District'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 Building Fund (Measure A) of the District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
December 15, 2022

Oxnard Union High School District
Building Fund (Measure A)
Balance Sheet
June 30, 2022

Assets	
Deposits and investments	\$ 5,073,749
Receivables	37,782
Due from other funds	<u>2,248,545</u>
Total assets	<u><u>\$ 7,360,076</u></u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	<u>\$ 7,360,076</u>
Fund Balance	
Restricted for capital projects	<u>-</u>
Total liabilities and fund balance	<u><u>\$ 7,360,076</u></u>

Oxnard Union High School District
Building Fund (Measure A)
Statement of Revenues, Expenditures, and Changes in Fund Balance
June 30, 2022

Revenues	
Interest income	\$ 196,624
Fair market value adjustments	363
Other local sources	<u>15,804</u>
Total revenues	<u>212,791</u>
Expenditures	
Current	
Plant services	641
Capital outlay	112,999,012
Debt service	
Principal	319,545
Interest and other	<u>6,570</u>
Total expenditures	<u>113,325,768</u>
Deficiency of Revenues over Expenditures	<u>(113,112,977)</u>
Other Financing Sources	
Transfers in	2,248,545
Other Sources - Proceeds from lease	<u>90,398</u>
Net financing sources	<u>2,338,943</u>
Net Change in Fund Balance	(110,774,034)
Fund Balance - Beginning	<u>110,774,034</u>
Fund Balance - Ending	<u><u>\$ -</u></u>

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the Oxnard Union High School District's (the District) Building Fund (Measure A) conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA). The Oxnard Union High School District Building Fund accounts for financial transactions in accordance with the policies and procedures of the California School Accounting Manual.

Financial Reporting Entity

The financial statements include only the Building Fund of the Oxnard Union High School District used to account for Measure A projects. This Fund was established to account for the expenditures of general obligation bonds issued under Measure A. These financial statements are not intended to present fairly the financial position and results of operations of the Oxnard Union High School District in compliance with accounting principles generally accepted in the United States of America.

Fund Accounting

The operations of the Building Fund are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Basis of Accounting

The Building Fund is accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources.

Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. The District's governing board adopts an operating budget no later than July 1 in accordance with State law. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements. The Board revises this budget during the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

Encumbrances

The District utilizes an encumbrance accounting system under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrances are liquidated when the commitments are paid, and all outstanding encumbrances lapse at June 30.

Fund Balance - Building Fund (Measure A)

As of June 30, 2022, the fund balance is classified as follows:

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Use of Estimates

The preparation of 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 reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Note 2 - Investments

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 instrument; 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 agreement; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security, and collateralized mortgage obligations.

Investment in County Treasury

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statement at amounts 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.

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

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

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 is to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the Ventura County Treasury Investment Pool. The District maintains a Building Fund (Measure A) investment of \$5,073,749 with the Ventura County Treasury Investment Pool, with an average maturity of 278 days.

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 District's investments in the Ventura County Treasury Investment Pool is rated AAAf/S1+ by Fitch Ratings.

Note 3 - Fair Value Measurements

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, 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 in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

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, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

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 reasonably 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.

As of June 30, 2022, the District's investments of \$5,073,749 in the Ventura County Treasury Investment Pool are uncategorized.

Note 4 - Receivables

Receivables at June 30, 2022, consisted of the following:

Interest	<u>\$ 37,782</u>
----------	------------------

Note 5 - Interfund Transactions

Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2022, between governmental funds are as follows:

The balance of \$2,248,545 is due to the Building Fund from the Capital Facilities Non-Major Governmental Fund for construction costs.

Note 6 - Accounts Payable

Accounts payable at June 30, 2022, consisted of the following:

Construction	<u>\$ 7,360,076</u>
--------------	---------------------

Note 7 - Commitments and Contingencies

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, 2022.



Independent Auditor's Report
June 30, 2022

Oxnard Union High School District



**Independent Auditor's 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***

Governing Board and
Citizens Oversight Committee
Oxnard Union High School District
Oxnard, 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 Building Fund (Measure A) of the Oxnard Union High School District (the District) as of and for the year ended June 30, 2022, and the related notes of the financial statements, and have issued our report thereon dated December 15, 2022.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Building Fund specific to Measure A are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of the District as of June 30, 2022, and the changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's Building Fund (Measure A) 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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Building Fund (Measure A) of the District's financial statements 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.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
December 15, 2022

None reported.

Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

Financial Statement Finding

2021-001

Criteria or Specific Requirements

Management is responsible for the design, implementation, and maintenance of internal controls to ensure that the financial statements are free from material misstatements, whether due to error or fraud. This includes the posting of all material adjustments necessary to close the year and accurately reflect the activity of the District.

Condition

Communicating Internal Control Related Matters Identified in an Audit defines a material weakness and significant deficiency. According to these definitions, an internal control system design must include elements to accurately prepare financial statements without adjustments by the auditor.

Questioned Costs

There were no direct questioned costs associated with the condition identified.

Context

The condition was identified through inquiry with District personnel and also through the review of available District records related to accounts payable.

Effect

During the course of our engagement, we identified material audit adjustments to the recorded account balances in the financial statements which, if not recorded, would have resulted in a material misstatement of the financial statements.

Cause

The timing of the accrual was during a transition period for new personnel making it difficult to implement this level of internal control to monitor year end accruals.

Recommendation

We recommend management, and those charged with governance, evaluate the internal control structure and consider changes as necessary that will ensure that the financial statements are free from potential material misstatements and allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

Repeat Finding

No.

Current Status

Implemented.



Performance Audit
Building Fund (Measure A)
June 30, 2022

Oxnard Union High School District



Independent Auditor's Report on Performance

Governing Board and
Citizens Oversight Committee
Oxnard Union High School District
Oxnard, California

We were engaged to conduct a performance audit of the Building Fund (Measure A) of the Oxnard Union High School District (the District) for the year ended June 30, 2022.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution and Appendix A contained in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution, but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The results of our tests indicated that the District expended Building Fund (Measure A) funds only for the specific projects approved by the voters, in accordance with Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

This report is intended solely for the information and use of the District, Governing Board, and Citizens Oversight Committee, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Eide Bailly LLP".

Rancho Cucamonga, California
December 15, 2022

Authority for Issuance

The general obligation bonds associated with Measure A were issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California *Education Code*, and other applicable provisions of law. The bonds are authorized to be issued by a resolution adopted by the Board of Supervisors of the County on September 12, 2018 (the Resolution).

The District received authorization from an election held on June 5, 2018, to issue bonds of the District in an aggregate principal amount not to exceed \$350,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55% of the votes cast by eligible voters within the District.

Purpose of Issuance

The net proceeds of the Bonds and any other series of general obligation bonds issued under the Authorization will be used for the purpose specified in the District bond proposition submitted at the Election, which include the repair and replacement of lighting and electrical systems, heating, air and ventilation systems, flooring, roofs, windows, wall systems, plumbing, painting, fixtures, communication, bell and fire alarm systems, security systems, fencing, site improvements, walkways, parking lots, landscaping, athletic facilities, and handicap accessibility improvements.

“To improve/repair Adolfo Camarillo, Channel Islands, Condor, Frontier, Hueneme, Oxnard, Pacifica, Rio Mesa, and Rancho Campana and Oxnard Adult School including leaky roofs, outdated plumbing, electrical wiring and air conditioning; and construct a new high school in Oxnard, shall Oxnard Union High School District issue \$350 million of bonds with legal rates, estimated annual repayments averaging \$20 million for 31 years, projected tax rates of 3 cents per \$100 of assessed valuation, citizen oversight and annual audits.”

Authority for the Audit

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, community college districts, or county offices of education, "for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of rental property for school facilities", upon approval by 55% of the electorate. In addition to reducing the approval threshold from two-thirds to 55%, Proposition 39 and the enacting legislation (AB 1908 and AB 2659) requires the following accountability measures as codified in *Education Code* sections 15278-15282:

1. Requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.
2. The school district must list the specific school facilities projects to be funded in the ballot measure and must certify that the governing board has evaluated safety, class size reduction and information technology needs in developing the project list.
3. Requires the school district to appoint a citizen's oversight committee.
4. Requires the school district to conduct an annual independent financial audit and performance audit in accordance with the Government Auditing Standards issued by the Comptroller General of the United States of the bond proceeds until all of the proceeds have been expended.
5. Requires the school district to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

Objectives of the Audit

1. Determine whether expenditures charged to the Building Fund have been made in accordance with the bond project list approved by the voters through the approval of Measure A.
2. Determine whether salary transactions, charged to the Building Fund were in support of Measure A and not for District general administration or operations.

Scope of the Audit

The scope of our performance audit covered the period of July 1, 2021 to June 30, 2022. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2020, were not reviewed or included within the scope of our audit or in this report.

Methodology

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2022, for the Building Fund (Measure A). Within the fiscal year audited, we obtained the actual invoices, purchase orders, and other supporting documentation for a sample of expenditures to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure A as to the approved bond projects list. We performed the following procedures:

1. We identified expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger and project listing.
2. We selected a sample of expenditures using the following criteria:
 - a. We considered all expenditures recorded in all object codes.
 - b. We considered all expenditures recorded in all projects that were funded from July 1, 2021 through June 30, 2022 from Measure A bond proceeds.
 - c. We selected all expenditures that were individually significant expenditures. Individually significant expenditures were identified based on our assessment of materiality.
 - d. For all items below the individually significant threshold identified in item 2c, judgmentally selected expenditures based on risk assessment and consideration of coverage of all object codes, including transfers out, and projects for period starting July 1, 2021 and ending June 30, 2022.
3. Our sample included transactions totaling \$72,717,316. This represents 64% of the total expenditures of \$113,325,768.
4. We reviewed the actual invoices and other supporting documentation to determine that:
 - a. Expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
 - b. Expenditures were supported by proper bid documentation, as applicable.
 - c. Expenditures were expended in accordance with voter-approved bond project list.
 - d. Bond proceeds were not used for salaries of school administrators or other operating expenses of the District.
5. We determined that the District has met the compliance requirement of Measure A if the following conditions were met:
 - a. Supporting documents for expenditures were aligned with the voter-approved bond project list.
 - b. Supporting documents for expenditures were not used for salaries of school administrators or other operating expenses of the Districts.

Conclusion

The results of our tests indicated that, in all significant respects, Oxnard Union High School District has properly accounted for the expenditures held in the Building Fund (Measure A) and that such expenditures were made for authorized Bond projects. Further, it was noted funds held in the Building Fund (Measure A) and expended by the District were used for salaries only to the extent they perform administrative oversight work on construction projects as allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

Oxnard Union High School District
Building Fund (Measure A)
Schedule of Findings and Questioned Costs
June 30, 2022

None reported.

Oxnard Union High School District
Building Fund (Measure A)
Summary Schedule of Prior Audit Findings
June 30, 2022

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

May 2023 Measure A and Ongoing Projects Update

TED LAWRENCE- OUHSD

BRITTANY VILLASENOR – OUHSD

KARL ALDRIDGE - BERNARDS

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DEL SOL



CHANNEL ISLANDS
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ADOLFO CAMARILLO
HIGH SCHOOL

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- * HVAC Project Updates
- * Construction Photo Updates
- * Beyond Measure A



CONDOR
HIGH SCHOOL



OXNARD
HIGH SCHOOL



HUENEME
HIGH SCHOOL



OXNARD
MIDDLE COLLEGE
HIGH SCHOOL



RIO MESA
HIGH SCHOOL



RANCHO CAMPANA
HIGH SCHOOL



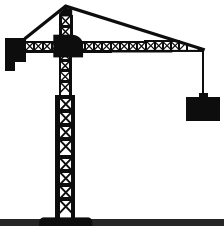
OXNARD
ADULT SCHOOL



PACIFICA
HIGH SCHOOL



FRONTIER
HIGH SCHOOL



MEASURE A – Ongoing Projects with PLA Goals and Achievements

Measure A – Current PLA “Overall” Percentage 66.0%

Measure A – District Overall Goal 51%

* Del Sol High School Progress:

- Building Construction at 70% Complete
 - Offsite Sewer on Rose Avenue Complete
 - State Facilities Program Reimbursement Application In Progress
-

*Challenges:

- Campus Fully Operational (Interim Power)
- Southern California Edison Installation
- So Cal Gas Initial Plans Underway



HVAC Modernization and New Projects

- Channel Islands Buildings B, C and Cafeteria (P) HVAC: 100% Complete
 - Channel Islands Building D HVAC to Commence July 1st, 2023 (RRM)
 - District in Negotiation with Surety to Complete Remainder of CIHS HVAC
-
- Channel Islands New SCE Switchgear: 100% Complete
 - Channel Islands Building D: New Windows and Shades
 - Hueneme HVAC: 90% Complete to Date (Excluding Cafeteria Fire Damage Recovery/Est. 8/01)
 - Hueneme Perimeter Fencing: 100% Complete
 - Rio Mesa HVAC: 95% Complete
 - ACHS Bus Barn Renovation (District Warehouse): 100% Complete
 - Rio Mesa Fence Project: 90% Complete
 - Adolfo Camarillo High HVAC: 95% Complete to Date
 - Pacifica High HVAC: 100% Complete to Date
 - Oxnard High HVAC: 100% Complete to Date
 - Rancho Campana HVAC: 100% Complete to Date
 - ACHS, CIHS, HHS, RMHS Interior Gym Bleachers : 100% Complete

Oxnard Union High School District Measure A Improvement Cost and Change Order Breakdown for HVAC and New Del Sol Campus

Rancho Campana HS HVAC / AP

Original Contract Value	\$ 8,328,000.00
Unforeseen Conditions	\$ 528,410.00
Owner Requested Improvements	\$ 190,519.40
Total Change Order Value	\$ 718,929.40
Total Contract Value	\$ 9,046,929.40

Adolfo Camarillo High School HVAC

Original Contract Value	\$ 19,600,000.00
Unforeseen Conditions	\$ 275,534.00
Owner Requested Improvements	\$ 934,798.00
Outstanding Anticipated Unforeseen Change Orders	\$ 453,000.00
Total Change Order Value	\$ 1,663,332.00
Total Contract Value	\$ 21,263,332.00

Rio Mesa High School HVAC

Original Contract Value	\$ 18,227,332.00
Unforeseen Conditions	\$ 394,988.00
Owner Requested Improvements	\$ 1,313,574.00
Total Change Order Value	\$ 1,708,562.00
Total Contract Value	\$ 19,935,894.00

Pacifica High School HVAC

Original Contract Value	\$ 11,590,000.00
Unforeseen Conditions	\$ 655,896.00
Owner Requested Improvements	\$ 212,662.00
Total Change Order Value	\$ 868,558.00
Total Contract Value	\$ 12,458,558.00

Oxnard High School HVAC

Original Contract Value	\$ 10,980,000.00
Unforeseen Conditions	\$ 574,691.00
Owner Requested Improvements	\$ 1,208,448.00
Total Change Order Value	\$ 1,783,139.00
Total Contract Value	\$ 12,763,139.00

Hueneme High School HVAC

Original Contract Value	\$ 18,615,000.00
Unforeseen Conditions	\$ 933,593.35
Owner Requested Improvements	\$ 1,131,782.00
Total Change Order Value	\$ 2,065,375.35
Total Contract Value	\$ 20,680,375.35

Channel Islands High School HVAC

Original Contract Value	\$ 19,100,000.00
Unforeseen Conditions	\$ 301,694.00
Owner Requested Improvements	\$ 141,134.00
Total Change Order Value	\$ 442,828.00
Total Contract Value	\$ 19,542,828.00

Del Sol High School NEW CAMPUS

Original Contract Value	\$ 178,000,000.00
Unforeseen Conditions	\$ -
Amendment #1	\$ -
Amendment #2	\$ 1,091,725.00
Amendment #3	\$ 14,804,905.00
Total Change Order Value	\$ 15,896,630.00
Total Contract Value	\$ 193,896,630.00

Totals (Excluding DSHS)

Unforeseen Total Changes	\$ 3,664,806.35
Owner Requested Total Changes	\$ 4,651,119.40
Total Change Orders to Date	\$ 8,315,925.75
Total District Measure A Improvements	\$ 131,587,685.75



Beyond Measure A – Facilities Projects

Estimated Cost (Future Project)			
	<u>RRM/549</u>	<u>Safety Credits</u>	<u>Future State Facility Program and Other Reimbursements (or GF)</u>
ACHS			
Mechanical Maintenance/Repairs	\$50,000.00		
Electrical Maintenance/Repairs	\$50,000.00		
Plumbing Maintenance/Repairs	\$50,000.00		
Site Maintenance/Repairs	\$50,000.00		
New Roofing	\$250,000.00		
Site Replacement Mechanical/HVAC Filters	\$12,000.00		
Site Maintenance/Repairs	\$50,000.00		
Exterior Paint	\$147,000.00		
Bus Shelter off Mission oaks Blvd.			\$200,000.00
Demolish Portables T2 and T3	\$55,000.00		
Relocate the SPED Department from T2&3 to BT1-4	\$65,000.00		
Repave and restripe the upper student parking lot	\$150,000.00		
Phase 02 of Hydration stations		\$15,000.00	
Remove eucalyptus trees at Mission oaks		\$186,000.00	



CHANNEL ISLANDS
H I G H S C H O O L

Beyond Measure A – Facilities Projects

Estimated Cost (Future Project)			
	<u>RRM/549</u>	<u>Safety Credits</u>	<u>Future State Facility Program and Other Reimbursements (or GF)</u>
CIHS			
Mechanical Maintenance/Repairs	\$50,000.00		
Electrical Maintenance/Repairs	\$50,000.00		
Plumbing Maintenance/Repairs	\$50,000.00		
Site Maintenance/Repairs	\$50,000.00		
New Roofing	\$250,000.00		
Site Replacement Mechanical/HVAC Filters	\$12,000.00		
Building D HVAC Project	\$1,400,000.00		\$1,400,000.00
Perimeter Fencing			\$1,800,000.00
Paint	\$209,000.00		
Re-pave the Athletic asphalt (basketball courts)	\$200,000		
Welcome Center			\$58,000
Demolish portables OP7-10	\$55,000		
Phase 02 of Hydration stations		\$15,000.00	
Classroom Furniture	\$250,000.00		



**HUENEME
HIGH SCHOOL**

Beyond Measure A – Facilities Projects

Estimated Cost (Future Project)			
	<u>RRM/549</u>	<u>Safety Credits</u>	<u>Future State Facility Program and Other Reimbursements (or GF)</u>
HHS			
Mechanical Maintenance/Repairs	\$50,000.00		
Electrical Maintenance/Repairs	\$50,000.00		
Plumbing Maintenance/Repairs	\$50,000.00		
Site Maintenance/Repairs	\$50,000.00		
New Roofing	\$250,000.00		
Site Replacement Mechanical/HVAC Filters	\$12,000.00		
Replace Site Vehicle	\$50,000.00		
Exterior Paint	\$137,000.00		
Refurbish SPED Portables (3 portables)	\$600,000.00		
Classroom Furniture	\$250,000		
Paint at Interior of Library Classrooms	\$50,000		
Wellness Center			\$58,000
Phase 02 of Hydration stations		\$15,000.00	



OXNARD
HIGH SCHOOL

Beyond Measure A – Facilities Projects

Estimated Cost (Future Project)		
	<u>RRM/549</u>	<u>Safety Credits</u>
OHS		
Mechanical Maintenance/Repairs	\$50,000.00	
Electrical Maintenance/Repairs	\$50,000.00	
Plumbing Maintenance/Repairs	\$50,000.00	
Site Maintenance/Repairs	\$50,000.00	
New Roofing	\$250,000.00	
Site Replacement Mechanical/HVAC Filters	\$12,000.00	
Purchase Site Golf carts	\$70,000.00	
Address all trip hazards from Tree roots		\$100,000
Phase 02 of Hydration stations		\$15,000.00
Remove eucalyptus trees at Campus Road		\$186,000.00



Beyond Measure A – Facilities Projects

Estimated Cost (Future Project)		
	<u>RRM/549</u>	<u>Safety Credits</u>
PHS		
Mechanical Maintenance/Repairs	\$50,000.00	
Electrical Maintenance/Repairs	\$50,000.00	
Plumbing Maintenance/Repairs	\$50,000.00	
Site Maintenance/Repairs	\$50,000.00	
Site Replacement Mechanical/HVAC Filters	\$12,000.00	
New Roofing	\$200,000.00	
Phase 02 of Hydration stations		\$15,000.00



Beyond Measure A – Facilities Projects

Estimated Cost (Future Project)		
	<u>RRM/549</u>	<u>Safety Credits</u>
FHS		
Mechanical Maintenance/Repairs	\$20,000.00	
Electrical Maintenance/Repairs	\$20,000.00	
Plumbing Maintenance/Repairs	\$20,000.00	
Site Maintenance/Repairs	\$30,000.00	
New Roofing	\$150,000.00	
Addition of Office for Assistant Principal	\$50,000.00	
Site Replacement Mechanical/HVAC Filters	\$6,000.00	



Beyond Measure A – Facilities Projects

Estimated Cost (Future Project)		
	<u>RRM/549</u>	<u>Safety Credits</u>
RMHS		
Mechanical Maintenance/Repairs	\$50,000.00	
Electrical Maintenance/Repairs	\$50,000.00	
Plumbing Maintenance/Repairs	\$50,000.00	
Site Maintenance/Repairs	\$50,000.00	
New Roofing	\$250,000.00	
Site Replacement Mechanical/HVAC Filters	\$12,000.00	
Exterior Paint	\$175,000.00	
Paint at Interior of Library Classrooms	\$55,000	
Phase 02 of Hydration stations		\$15,000.00
Asphalt at basketball court		\$250,000.00



Beyond Measure A – Facilities Projects

Estimated Cost (Future Project)		
	<u>RRM/549</u>	<u>Safety Credits</u>
RGHS		
Mechanical Maintenance/Repairs	\$30,000.00	
Electrical Maintenance/Repairs	\$30,000.00	
Plumbing Maintenance/Repairs	\$30,000.00	
Site Maintenance/Repairs	\$40,000.00	
Roofing Maintenance	\$80,000.00	
Student Parking Asphalt	\$210,000.00	
Site Replacement Mechanical/HVAC Filters	\$10,000.00	

Facility Projects Beyond 2023-24' Year



Channel Islands HS Pool



Rio Mesa HS Performing Arts Center



Del Sol

Del Sol HS Stadium
Del Sol HS Performing Arts Center
Del Sol HS Pool



Adolfo Camarillo HS Performing Arts Center



Pacifica HS Pool

Del Sol Measure A Photos



Del Sol Measure A Photos



Rio Mesa HVAC Photos



Rio Mesa HVAC Photos



Rio Mesa Perimeter Fence Project Photos



Rio Mesa Perimeter Fence Project Photos



Rio Mesa Perimeter Fence Project Photos



Adolfo Camarillo Bus Barn Renovation Project Photos



Adolfo Camarillo Bus Barn Renovation Project Photos



Adolfo Camarillo HVAC Project Photos



Adolfo Camarillo HVAC Project Photos



Hueneme High HVAC Photos



Hueneme High HVAC Photos



Hueneme High HVAC Photos



Hueneme High HVAC Photos



Pacifica High HVAC Photos



Pacific High HVAC Photos



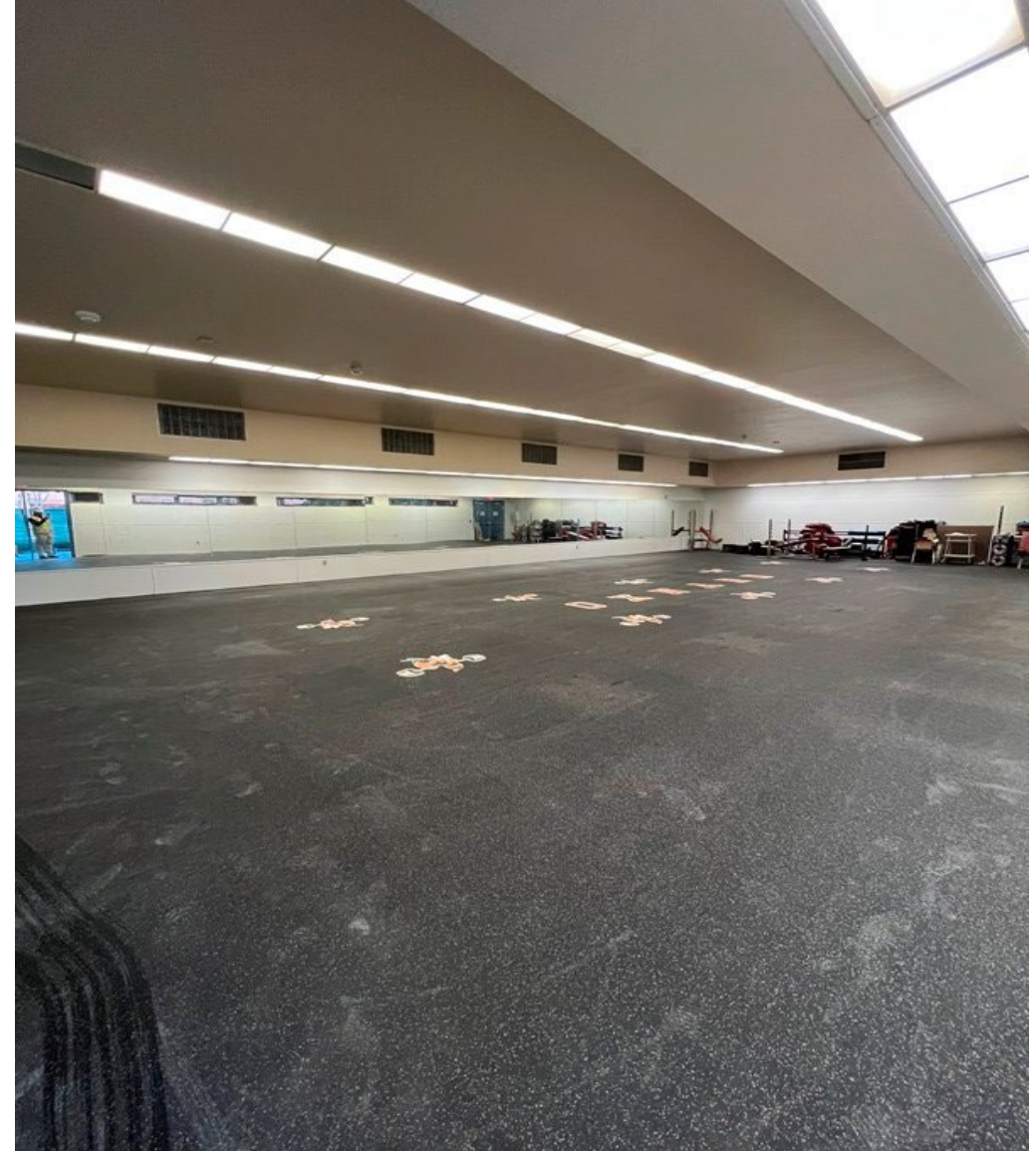
Pacifica High HVAC Photos



Pacifica High HVAC Photos



Oxnard High HVAC Photos



Hueneme HS Perimeter Fencing Photos



Rio Mesa HS Interior Bleachers



Adolfo Camarillo HS Interior Bleachers



Channel Islands HS Interior Bleachers



Hueneme HS Interior Bleachers





Consent Item

TO: Board of Trustees and Superintendent of Schools

PRESENTED BY: Jeffrey Weinstein, Assistant Superintendent Business Services

BOARD AGENDA ITEM: Consideration of Acceptance of Measure H Bond Oversight Committee 2018 Annual Report

BOARD MEETING DATE: May 29, 2019

BACKGROUND:

Pursuant to Education Code 15278, the Measure H Citizen's Bond Oversight Committee for Oxnard Union High School District is required to inform the public concerning the expenditure of bond revenues. The citizens' oversight committee shall actively review and report on the proper expenditure of taxpayers' money for school construction. The citizens' oversight committee shall advise the public as to whether a school district or community college district is in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

ADMINISTRATIVE DISCUSSION:

OUHSD's Measure H Citizen's Bond Oversight Committee is presenting to the Board of Trustees and District Administration their 2018 Annual Report which states the expenditures of Measure H funds made in fiscal year 2017-18 were proper and valid in both the letter and intent of Measure H, and concurs with the independent auditor's opinion.

FISCAL IMPLICATIONS:

None

RECOMMENDATION:

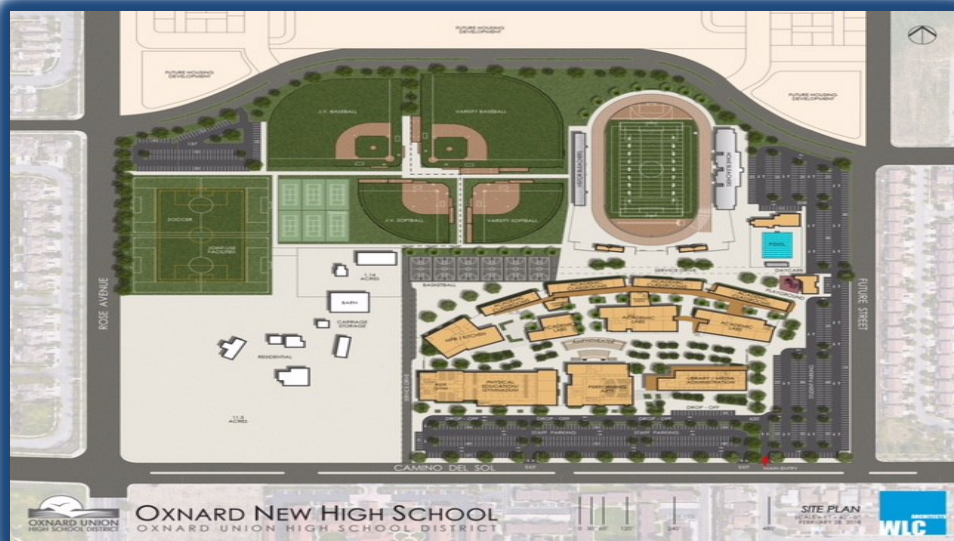
It is the recommendation of District Administration that the Board of Trustees accept Measure H Bond Oversight Committee 2018 Annual Report, as presented.

Annual Report for 2017-18

Measure H Citizens Bond Oversight Committee

Oxnard Union High School District

Approved for Submittal May 29th, 2019



Rancho Campana High School

Table of Contents

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Purpose of the Bond Oversight Committee.....	4
Committee History	5
Measure H Expenditures.....	6-8
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Site Visits Summary.....	10

Attachments

Frequently Asked Questions {FAQ'S} – Exhibit 1

Full text of Measure H – Exhibit 2

Site Visits- full description – Exhibit 3

Financial and Performance Audit – Exhibit 4

Expenditure Analysis by Project – Exhibit 5



Rancho Campana High School, The Bell Tower

Summary 201 CBOC Annual Report

We, the members of the Measure H Citizens Bond Oversight Committee (CBOC), respectfully submit the following annual report to the residents, voters, parents, and taxpayers of the Oxnard Union High School District.

This report fulfills the accountability requirements in the California Constitution Article 13A, Sec. 1 (b) (3) of a Proposition 39 bond requiring that the School District Board of Trustees form an independent citizens' oversight committee, and this committee report to the public on the propriety of expenditures made of bond funds at least once annually. Measure H was passed in 2004, and bonds were first issued in 2010 and final issues completed in this fiscal year. This annual report is on Measure H expenditures and encumbrances made from 7/1/2017 through 6/30/2018, which includes some of the final construction work of Rancho Campana High School in Camarillo - the first new campus in Camarillo in decades and the adjoining Performing Arts Center that opened in May of 2016.

The scope, authority, and statutory role of CBOC as defined by Prop.39, make it an "after the fact" oversight committee with a legally limited role and is not directly part of the OUHSD decision making process on how, when, and where Measure H monies are specifically spent.

The committee meets several times annually and our agendas and minutes can be found at:

* <http://www.ouhsd.k12.ca.us/divisions/administrative-services/resources/school-bond-oversight-committee/>

The District Assistant Superintendent, Jeffrey Weinstein, attends many of our meetings, as does Board Trustee, Gary Davis, Ed.D., and some of the other Trustees occasionally. During the construction of Rancho Campana, the CBOC members reviewed progress during site visits, met with construction personnel, and also reviewed the annual audit of the Measure H funds done by the District's auditing firm.

Based on the experience of the committee, the committee reiterates the comments made in last year's report as follows:

1. The challenge of new state funding mechanisms, lack of a State bond for new school construction, and continued overcrowding of OUHSD school sites has created pressure to put another local bond measure on the ballot in the near future, since the remaining balance of funds from the Measure H Bonds which have all been sold, are not currently adequate to both acquire a new site and build a new campus.
2. The CBOC once again urges the District Trustees to not use the remaining Measure H funds (including the expected State reimbursement funds for Rancho Campana) for repairs and renovations of the existing schools, and to instead use it for acquiring a new schoolsite.

In conclusion, based on the information the CBOC was provided, it believes the expenditures of Measure H funds made in fiscal 2017-18 were proper and valid in both the letter and intent of Measure H, and concurs with the independent auditor's opinion. Pursuant to the financial report, not all authorized funds for its completion have been expended prior to June 30, 2018.

Respectfully submitted,

Oxnard Union High School District
Measure H Bond Oversight Committee

Measure H Ballot Description

To repair and renovate every high school in the District, relieve student overcrowding by building and acquire high schools and classrooms throughout the District and become eligible for State matching funds, shall Oxnard Union High School District issue \$135 million of bonds at the lowest possible interest rates provided spending is annually reviewed by an independent citizens' oversight committee. No money is used for administrative salaries and all funds are spent locally and not transferred to the State.

The full text of Measure H can be found attached as Exhibit (2).

Purpose of the Bond Oversight Committee

California's Proposition 39 (The Strict Accountability in Local Schools Construction Bonds Act of 2000), defines the legal requirements of the Bond Oversight Committee. The Measure H Bond Oversight Committee operates under the legal requirements defined in Prop 39, now Article 13A, Section 1b (b) 3 of the California Constitution and Section 15278 of the State Education Code.

Purpose of Oversight Committee as stated in Proposition 39:

The purpose of the Committee shall be to inform the public concerning the expenditure of the bond proceeds. The Committee shall engage in the following activities to carry out this purpose:

- Actively review the report on the proper expenditure of taxpayers' money for school construction;
- Advise the public as to whether the school district is in compliance with the requirements of Article XIII A, Section 1(b)(3) of the California Constitution; and Convene to provide oversight for, but not limited to:
 - Ensuring that bond revenues are expended only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishings and equipping of school facilities, or the acquisition or lease of real property for school facilities;
 - Ensuring that no funds are used for any teacher or administrative salaries or other school operating expenses.

It is the expressed intent of the Committee to "promptly alert the public to any waste or improper expenditure of school construction bond money."

Purpose of Oversight Committee as stated in the committee's bylaws:

The purposes of the Committee are set forth in Proposition 39, and the Committee's Bylaws are specifically made subject to the applicable provisions of Proposition 39 (Sec. 15280 of the Education Code) as to the duties and rights of the Committee. The Committee shall be deemed to be subject to the Ralph M. Brown Public Meeting Act of the State of California and shall conduct its meetings in accordance with the provisions thereof. The District shall provide necessary administrative support at District expense to the Committee as consistent with the Committee's purpose as set forth in Proposition 39.

Committee History

In November of 2004, voters passed the Oxnard Union High School District (OUHSD) Measure H Bond for \$135 million. The monies are to be used for the repair and upgrade of existing facilities and to build two new high schools. This bond is an element of Proposition 39 which required a 55% majority versus a 67% majority vote to pass. Due to the lower voter threshold allowed under Proposition 39, the O U H S D was required to form a Bond Oversight Committee (BOC) within six months of passing the bond measure. In March of 2005, the Measure H Bond Oversight Committee held its introductory meeting, but no bonds were issued until six years later, in July 2010. The Committee shall consist of at least seven (7) members to serve for a term of two (2) years without compensation and for no more than two (2) consecutive terms. However, in Proposition 39 there is a provision for asking that the two-year consecutive term limit be waived. The OUHSD has asked for this waiver for three (3) of its members.

Required Members:

Business Organization Representative
Senior Citizen Representative
Parent of school District student
Parent of school District student
Member of a bona fide taxpayers' organization

Nancy Lindholm
William Belcher
Vacant
Kim Dawson
Bill Wilson

Members at Large:

Sol Chooljian
Nancy Ambriz
Barbara Wagner
Fred Ferro

On March 28, 2011, Committee bylaws were presented and approved. The bylaws can be found on the district website at: <http://www.ouhsd.k12.ca.us/divisions/administrative-services/resources/school-bond-oversight-committee/committee-bylaws/>

The committee met a total of four times during fiscal year 2017-18. Minutes were taken, so that the public comments could be recorded, and there would be a record of attendance and what was discussed. Agendas and minutes can be found on the OUHSD website at: <http://www.ouhsd.k12.ca.us/divisions/administrative-services/resources/school-bond-oversight-committee/>

“Interested residents of the District” are encouraged to apply for an open seat on the Committee by contacting Sylvia Abu-Aita, sylvia.Abuaita@ouhsd.k12.ca.us or 805-385-2512, at the District office to receive a copy of the criteria and an application.

MEASURE H EXPENDITURES: The following tables are from the financial audit (pages 4, and 5 respectively). These have been placed here to provide a brief, overall picture of Measure H expenditures. Please see the complete audit document for a full explanation of these tables, or refer to the District website link.

OXNARD UNION HIGH SCHOOL DISTRICT
BUILDING FUND (MEASURE H)

BALANCE SHEET
JUNE 30, 2018

ASSETS	
Deposits and investments	\$ 26,166,750
Accounts receivable	<u>161,071</u>
Total Assets	\$ 26,327,821
LIABILITIES AND FUNDBALANCE	
Liabilities:	
Accounts payable	<u>\$ 178,930</u>
Fund Balance:	
Restricted for capital projects	26,148,891
Total Liabilities and Fund Balance	\$ 26,327,821

The accompanying notes are an integral part of these financial statements.

OXNARD UNION HIGH SCHOOL
DISTRICT BUILDING FUND (MEASURE H)

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2018

REVENUES

Local income

Other local sources \$ 352,591

EXPENDITURES

Current

Facility acquisition and construction 2,011,602

DEFICIENCY OF REVENUES OVER EXPENDITURES (1,659,011)

NET CHANGE IN FUND BALANCE (1,659,011)

FUND BALANCE - BEGINNING 27,807,902

FUND BALANCE - ENDING \$ 26,148,891

The accompanying notes are an integral part of these financial statements.

REVIEW OF ANNUAL FINANCIAL AND PERFORMANCE AUDIT

The District engaged the accounting firm Vavrinek, Trine, Day & Co., LLP to conduct both an independent financial and a performance audit of the Oxnard Union High School's Measure H Building Fund financial statements for the fiscal year ended June 30, 2018.

The report was sent to the Committee on January 22, 2019. The report was reviewed by the Committee at that meeting, and staff was asked to clarify several items discussed.

The OUHSD Board accepted the audits at its February 13, 2019 meeting.

In summary, the accounting firm found that the Building Fund financial statements were free of any material misstatements and their tests disclosed no instances of non-compliance required to be reported under "Government Auditing Standards". Their reports are attached as exhibits. The auditor's tests verified the costs expended during the year were only for valid expenditures under Measure H.



Rancho Campana High School, The Commons

Bond Oversight Committee-High School Site Visit

In 2017-18, members of the Measure H Bond Oversight Committee were tasked with visiting Rancho Campana School campus that had been the site of Measure H Bond fund expenditures with the objective of viewing the capital improvements to support the Oversight Committee's charter to report whether the expenditures were proper both in the letter and intent of the Measure H Bond. The narrative of the site visit is included as an attachment to this report.



Rancho Campana High School, Fine Arts Foyer

Exhibit 1

FAQ- MEASURE H BOND OVERSIGHT COMMITTEE

Frequently Asked Questions:

1. **What can Measure H bond money be spent on?**

It can be spent on construction, reconstruction, renovation, rehabilitation or replacement of school facilities, including land acquisition and furnishings and equipment. The full text of the measure is attached as an Exhibit and the legally allowed uses are specified in Article 13A of the California Constitution in sec. 1(b) (3)

2. **Can bond money be spent on teacher salaries, administration expenses, or operating expenses?**

No. Proposition 39 specifically prohibits the use of Measure H money for such uses.

3. **Can bond money be spent on a new swimming pool or solar panels?**

Yes. Both are allowed under the language of Proposition 39 and the Measure H ballot language, since both are considered "upgrades to existing facilities." Existing facilities can be defined as the existing high schools in the OUHSD.

4. **Can bond money be mixed with other sources of school district funds to pay for new construction?**

Yes. You will see later in this report which current projects have had expenditures from Measure H funds as well as other District funding sources.

5. **Do the Bond Oversight Committee members have the authority to decide on how and where the money is spent?**

As defined by Prop 39, Bond Oversight Committees role is one of oversight. The OUHSD Board of Trustees is responsible for making all decisions involving how and where the bond funds are allocated and awarded.

6. **Can Measure H bond money be used as a loan source for expenditures not related to Measure H?**

Yes. The OUHSD Board of Trustees may approve the use of Measure H Bond funds for non-Measure H bond related use. However, all such Measure H bond funds are subject to Bond Oversight Committee oversight and repayment. By the end of 2015-16, a total of \$6.63 million was reimbursed to Measure H funds from E-Rate funds.

7. **How much Measure H Bond money has been spent so far?**

Measure H authorized the issuance of up to \$135 million of bonds. Series A for \$50 million was issued in July 2010, Series B for \$4 million was issued in April 2011, Series C for \$50 million was issued in 2013, and Series D for \$31 million was issued in January 2016. During 2017-18, a total amount of \$2,011,602 was expended. At June 30, 2018, the Measure H balance was \$26,14,891 less remaining payables of \$178,930 equaling net funds available of \$26,148,91.

8. **Why didn't the District issue the full \$135 million at once?**
Although the use of Series A proceeds must be used within a three-year time frame, taxpayers should not pay for the use of bonds until it is necessary.
9. **Was Measure H bond money intended to be the sole source used to pay for the construction of new high schools?**
No. According to District staff, the construction of two new schools was to be financed using a combination of bond money and other sources (e.g. state grants, matching funds).
10. **Has the Bond Oversight Committee inspected the new facilities constructed or the proposed sites where bond money was or will be spent?**
Yes. Please see the section titled "Site Visits" in the following exhibits for a full description of the visits.



Rancho Campana High School Theatre Arts Center

Exhibit 2 (part 1 of 2)

EXHIBIT B BALLOT

**MEASURE
(ABBREVIATED FORM)**

To repair and renovate every high school in the District, relieve student overcrowding by building and acquiring high schools and classrooms throughout the District and become eligible for State matching funds, shall Oxnard Union High School District issue \$135 million of bonds at the lowest possible interest rates provided spending is annually reviewed by an independent citizen's oversight committee, no money is used for administrative salaries and all funds are spent locally and not transferred to the State?

Exhibit 2 (part 2 of 2)

EXHIBIT A

BALLOT MEASURE FULL TEXT OF MEASURE

LIST OF SCHOOL FACILITIES PROJECTS TO BE FUNDED

WITH PROCEEDS OF BONDS

The Governing Board of Oxnard Union High School District has evaluated the district's need for new school facilities toward reducing overcrowding and making upgrades to existing school facilities for health, safety and improvement of grounds and facilities.

RENOVATION, UPGRADE AND MAJOR REPAIR OF EXISTING FACILITIES

Project costs for renovation upgrade and major repair of existing school facilities may include, but not be limited to, the following: repair and replacement of lighting and electrical systems; heating, air and ventilation systems; flooring, roofs, windows, wall systems; plumbing, painting, fixtures and accessories, communication, bell and fire alarm systems, security systems, fencing, site improvements; walkways, parking Jots, landscaping, athletic facilities and handicap accessibility improvements.

Adolfo Camarillo High School: Improve campus security, technology and accessibility for increased student safety. Repair and renovate plumbing, electrical and mechanical systems, and school facilities and grounds.

Channel Islands High School: Improve campus security, technology and accessibility for increased student safety. Repair and renovate plumbing, electrical and mechanical systems, and school facilities and grounds.

District Office, Transportation and other Facilities: Repair and renovate plumbing, electrical and mechanical systems, and facilities and grounds. Improve and repair security and communications systems. Expand garages and parking Jots. Expand facilities due to student growth and increased state testing/reporting requirements.

Frontier High School: Improve campus security, technology and accessibility for increased student safety. Repair and renovate plumbing, electrical and mechanical systems, and school facilities and grounds. Relocation of facility if required.

Hueneme High School: Improve campus security, technology and accessibility for increased student safety. Repair and renovate plumbing, electrical and mechanical systems, and school facilities and grounds.

Oxnard High School: Improve campus security, technology and accessibility for increased student safety. Repair and renovate plumbing, electrical and mechanical systems, and school facilities and grounds.

Pacific View High School: Improve campus security, technology and accessibility for increased student safety. Repair and renovate plumbing, electrical and mechanical systems, and school facilities and grounds.

Pacifica High School: Improve campus security, technology and accessibility for increased student safety. Repair and renovate plumbing, electrical and mechanical systems, and school facilities and grounds.

Puente High School: Improve campus security, technology and accessibility for increased student safety. Repair and renovate plumbing, electrical and mechanical systems, and school facilities and grounds.

Rio Mesa High School: Improve campus security, technology and accessibility for increased student safety. Repair and renovate plumbing, electrical and mechanical systems, and school facilities and grounds.

The project list assumes state matching funding from current and/or future statewide bond measures. Oxnard Union High School District will aggressively pursue state funding and other types of funding to maximize funding for projects on this list. Bond funds cannot be used for administrative salaries.

CONSTRUCTION OF NEW SCHOOL FACILITIES

Project costs for the construction of new schools may include, but not be limited to, site acquisition, architectural design, engineering, site improvements, inspection and testing services, plan review fees and interim financing, furniture and equipment, science and technology.

High School #1: District wide student enrollments currently exceed student capacity of existing facilities by an amount equal to one comprehensive high school. District will immediately begin process to add one high school.

High School #2: Begin process to build high school #2 when student enrollment exceeds existing capacity by an amount sufficient to justify the construction of an additional school facility.

The project list assumes state matching funding from current and/or future statewide bond measures. Oxnard Union High School District will aggressively pursue state funding and other types of funding to maximize funding for projects on this list. Bond funds cannot be used for administrative salaries.

Exhibit 3

Site Visit



Rancho Campana High School, Technology Lab

Exhibit 4

Financial and Performance Audit

Statement of Revenue & Expenditures – Page 20-26

Detail for Dates 07/01/2017 through 06/30/2018

Fiscal Year 2017/18

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
Fund 214 - Measure H Bldg									
(103446) 214-9791-9015-0 - - - BegFndBal, Measure H									
	BA18-00004		Adopted Budget,OB18-01,Fund 2'	07/01/17	27,275,675.00	27,275,675.00			.00
	BB18-00005		Starting Balance From (9791 , Be	07/01/17				30,441,462.98	30,441,462.98
	BB18-00005		Starting Balance From (9790 , Un	07/01/17			2,633,560.51		27,807,902.47
	BR18-00005		Budget Revision,BR18-01,Fund 2'	09/14/17		532,228.00			27,807,902.47
			Account Total	06/30/18	27,275,675.00	27,807,903.00	2,633,560.51	30,441,462.98	27,807,902.47
Total for Starting Balance Accounts and Object 9791									
					27,275,675.00	27,807,903.00	2,633,560.51	30,441,462.98	27,807,902.47
(104224) 214-8660-9015-0-0000-0000-000-0000-0 Interest,Measure H,Undist									
	CT18-00538		INT 2018Q1P1 FUN 18JV-146	12/21/17				32,263.46	32,263.46-
	CT18-00693		INT 2018Q1P2 FUN 18JV-191	02/02/18				32,263.46	64,526.92-
	GJ18-00495		INT2018 Q1P1 FUN 18JV-146	02/13/18				32,263.46-	32,263.46-
	GJ18-00495		INT2018 Q1P2 FUN 18JV-191	02/13/18				32,263.46-	.00
	CT18-00821		INT 2018Q2P1 FUN 18JV-227	03/13/18				39,942.22	39,942.22
	GJ18-00670		INT 2018 Q2P1 FUN 18JV-227	04/02/18				39,942.22-	.06
	CT18-01013		INT 2018Q2P2 FUN 18JV-265	05/09/18				39,942.22	39,942.22
	GJ18-00958		Fund 214 Q2P2 Int. Pmnt	05/17/18				39,942.22-	.00
	CT18-01201		INT 2018Q3P1 FUN 18JV-302	06/28/18				47,108.02	47,108.02-
	GJ18-01061		INT 2018 Q3P1 FUN 18JV-302	06/28/18				47,108.02-	.00
			Account Total	06/30/18		.00		.00	.00
(103433) 214-8660-9015-0-0000-0000-010-340- Interest,Measure H,Undist									
	BA18-00004		Adopted Budget,OB18-01,Fund 2'	07/01/17	225,340.00	225,340.00			225,340.00
	GJ18-00022		INT 2017 Q3P2 FUN 17JV-34 Adj	08/17/17				.02	225,339.98
	GJ18-00495		INT2018 Q1P1 FUN 18JV-146	02/13/18				32,263.46	193,076.52
	GJ18-00495		INT2018 Q1P2 FUN 18JV-191	02/13/18				32,263.46	160,813.06
	GJ18-00670		INT 2018 Q2P1 FUN 18JV-227	04/02/18				39,942.22	120,870.84
	GJ18-00958		Fund 214 Q2P2 Int. Pmnt	05/17/18				39,942.22	80,928.62
	GJ18-01061		INT 2018 Q3P1 FUN 18JV-302	06/28/18				47,108.02	33,820.60
	GJ18-01173		2017-18 Interest Q3P2	06/30/18				47,108.02	13,267.42
	GJ18-01195		2017-18 Interest Q4P1	06/30/18				56,981.57	70,268.99-
	GJ18-01201		2017-18 Interest Q4P2	06/30/18				56,981.57	127,250.56-
			Account Total	06/30/18	225,340.00	225,340.00		352,590.56	352,590.56
			Total for Object 8660		225,340.00	225,340.00		352,590.56	127,250.56-

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Fiscal Year 2017/18

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Revenue	Account Balance
Fund 214 - Measure H Bldg (continued)								
(117687) 214-8699-9015-0-0000-0000-010-340- - Other Local Measure H, Undistrib								
B18-00911	CITY OF OXNARD	EX18-17893	Planning Division-Maulhardt Pre-A	05/21/18			2,500.00-	2,500.00
B18-00911	CITY OF OXNARD	AP18-01254	Reversal of EX18-17893	06/30/18			2,500.00	.00
Account Total				06/30/18	.00	.00	.00	
(104502) 214-9840- - - - - Revenue Cnt,								
CL18-00004				Resource: 9015, Project Year: 0	06/30/18			.00
Total for Revenue Accounts					225,340.00	225,340.00	352,590.56	127,250.56-
(117687) 214-4300-9015-0-0000-8500-023-949-0159- Matrls/Sup, Undistrib, Meas								
A18-00274	ULINE	EN18-02830	Book Carts	08/10/17			1,137.84	1,137.84-
A18-00274	ULINE	EN18-03209	Book Carts	08/16/17			40.96	1,178.80-
A18-00380	VIRCO MANUFACTURI	EN18-03213	Furniture for classrooms	08/16/17			10,795.34	11,974.14-
A18-00380	VIRCO MANUFACTURI	EN18-03214	Furniture for classrooms	08/16/17			10,795.34-	1,178.80-
A18-00380	VIRCO MANUFACTURI	EN18-03215	Furniture for classrooms	08/16/17			10,795.34	11,974.14-
A18-00380	VIRCO MANUFACTURI	EN18-03362	Furniture for classrooms	08/21/17			10,795.34-	1,178.80-
A18-00380	VIRCO MANUFACTURI	EN18-03363	Furniture for classrooms	08/21/17			10,795.34	11,974.14-
A18-00274	ULINE	EN18-03733	Book Carts	08/25/17			1,178.80-	10,795.34-
A18-00274	ULINE	EX18-02248	Book Carts	08/29/17			849.42	11,644.76-
A18-00274	ULINE	EX18-02249	Book Carts	08/29/17			329.38	11,974.14-
A18-00380	VIRCO MANUFACTURI	EN18-10391	Furniture for classrooms	11/30/17			8,343.28-	3,630.86-
A18-00380	VIRCO MANUFACTURI	EX18-07123	Furniture for classrooms	11/30/17			8,343.28	11,974.14-
A18-00380	VIRCO MANUFACTURI	EN18-11660	Furniture for classrooms	12/28/17			1,367.82-	10,606.32-
A18-00380	VIRCO MANUFACTURI	EX18-09406	Furniture for classrooms	12/28/17			1,367.82	11,974.14-
A18-00380	VIRCO MANUFACTURI	EN18-15393	Furniture for classrooms	02/26/18			1,084.24-	10,889.90-
A18-00380	VIRCO MANUFACTURI	EX18-12464	Furniture for classrooms	02/26/18			1,393.37	12,283.27-
Account Total				06/30/18	.00	.00	.00	12,283.27
(117688) 214-4400-9015-0-0000-8500-023-949-0159- NonCapEquip, Undistrib, Meas								
A18-00212	SCHOOL SPECIALTY, I	EN18-02095	Shop Tables - Adding Students	07/26/17			10,782.00-	10,782.00-
A18-00380	VIRCO MANUFACTURI	EN18-03213	Furniture for classrooms	08/16/17			12,732.20	23,514.20-
A18-00380	VIRCO MANUFACTURI	EN18-03214	Furniture for classrooms	08/16/17			12,732.20-	10,782.00-
A18-00380	VIRCO MANUFACTURI	EN18-03215	Furniture for classrooms	08/16/17			12,732.20	23,514.20-
A18-00380	VIRCO MANUFACTURI	EN18-03382	Furniture for classrooms	08/21/17			12,732.20-	10,782.00-
A18-00380	VIRCO MANUFACTURI	EN18-03383	Furniture for classrooms	08/21/17			12,732.20	23,514.20-

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Detail for Dates 07/01/2017 through 06/30/2018

Fiscal Year 2017/18

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 214 - Measure H Bldg (continued)									
(117688) 214-4400-9015-0-0000-8500-023-949-0159- NonCapEqui,Undistrib,Meas (continued)									
A18-00212	SCHOOL SPECIALTY, I	EN18-08538	Shop Tables - Adding Students	10/30/17			10,782.00-		12,732.20-
A18-00212	SCHOOL SPECIALTY, I	EX18-05387	Shop Tables - Adding Students	10/30/17				10,782.00	23,514.20-
A18-00380	VIRCO MANUFACTURI	EN18-10391	Furniture for classrooms	11/30/17			9,837.40-		13,676.80-
A18-00380	VIRCO MANUFACTURI	EX18-07123	Furniture for classrooms	11/30/17				9,837.40	23,514.20-
A18-00380	VIRCO MANUFACTURI	EN18-11660	Furniture for classrooms	12/28/17			1,614.80-		21,899.40-
A18-00380	VIRCO MANUFACTURI	EX18-09406	Furniture for classrooms	12/28/17				1,614.80	23,514.20-
A18-00380	VIRCO MANUFACTURI	EN18-15393	Furniture for classrooms	02/26/18			1,280.00-		22,234.20-
A18-00380	VIRCO MANUFACTURI	EX18-12464	Furniture for classrooms	02/26/18				1,644.94	23,879.14-
Account Total				06/30/18	.00	.00	.00	23,879.14	
(129916) 214-5800-9015-0-0000-8500-022-949-0130- Prof Svc,Undistrib,Measur									
B18-00911	CITY OF OXNARD	EN18-21638	Planning Division-Maulhardt Pre-A	05/15/18			25,000.00		25,000.00-
B18-00911	CITY OF OXNARD	EN18-22006	Planning Division-Maulhardt Pre-A	05/21/18			6,138.41-		18,861.59-
B18-00911	CITY OF OXNARD	EX18-17892	Planning Division-Maulhardt Pre-A	05/21/18				3,638.41	22,500.00-
B18-00911	CITY OF OXNARD	EX18-17893	Planning Division-Maulhardt Pre-A	05/21/18				2,500.00	25,000.00-
B18-00911	CITY OF OXNARD	AP18-01254	Reversal of EX18-17893	06/30/18				2,500.00-	22,500.00-
B18-00911	CITY OF OXNARD	AP18-01255	Reversal of EX18-17892	06/30/18				3,638.41-	18,861.59-
B18-00911	CITY OF OXNARD	EN18-25420	Year End Closing	06/30/18			18,861.59-		18,861.59-
Account Total				06/30/18	.00	.00	.00	.00	
(125240) 214-6100-9015-0-0000-8500-022-949-0130- Sites,Undistrib,Measure H									
B18-00468	Tetra Tech, Inc.	EN18-06174	Soil Assessment-Maulhardt	09/27/17			22,487.00		22,487.00-
B18-00468	Tetra Tech, Inc.	EN18-12937	Soil Assessment-Maulhardt	01/23/18			8,922.27-		13,564.73-
B18-00468	Tetra Tech, Inc.	EX18-10197	Soil Assessment-Maulhardt	01/23/18				8,922.27	22,487.00-
B18-00777	Tetra Tech, Inc.	EN18-14780	Soil Assessment-Maulhardt	02/16/18			103,349.00		125,836.00-
B18-00777	Tetra Tech, Inc.	EN18-14781	Soil Assessment-Maulhardt	02/16/18			103,349.00-		22,487.00-
B18-00777	Tetra Tech, Inc.	EN18-14790	Soil Assessment-Maulhardt	02/16/18			103,349.00		125,836.00-
A18-02012	STANTEC CONSULTIN	EN18-14954	Oxnard #8 HS Project/Planning Se	02/21/18			8,016.00		133,852.00-
A18-02012	STANTEC CONSULTIN	EN18-16553	Oxnard #8 HS Project/Planning Se	03/12/18			8,016.00-		125,836.00-
A18-02012	STANTEC CONSULTIN	EX18-13394	Oxnard #8 HS Project/Planning Se	03/12/18				5,010.00	130,846.00-
A18-02012	STANTEC CONSULTIN	EX18-13395	Oxnard #8 HS Project/Planning Se	03/12/18				334.00	131,180.00-
A18-02012	STANTEC CONSULTIN	EX18-13396	Oxnard #8 HS Project/Planning Se	03/12/18				2,672.00	133,852.00-
A18-02690	Jensen Design & Survey	EN18-18935	Professional Services - Maulhardt	04/11/18			6,107.50		139,959.50-
B18-00468	Tetra Tech, Inc.	EN18-21267	Soil Assessment-Maulhardt	05/08/18			7,153.73-		132,805.77-
B18-00468	Tetra Tech, Inc.	EX18-17090	Soil Assessment-Maulhardt	05/08/18				7,153.73	139,959.50-

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Detail for Dates 07/01/2017 through 06/30/2018

Fiscal Year 2017/18

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 214 - Measure H Bldg (continued)									
(125240) 214-6100-9015-0-0000-8500-022-949-0130- Sites, Undistrib, Measure H (continued)									
A18-02690	Jensen Design & Survey	EN18-21417	Professional Services - Maulhardt	05/14/18			60,892.50		200,852.00-
B18-00777	Tetra Tech, Inc.	EN18-21593	Soil Assessment-Maulhardt	05/14/18			5,375.09-		195,476.91-
B18-00468	Tetra Tech, Inc.	EN18-21594	Soil Assessment-Maulhardt	05/14/18			6,411.00-		189,065.91-
B18-00777	Tetra Tech, Inc.	EX18-17491	Soil Assessment-Maulhardt	05/14/18			5,375.09		194,441.00-
B18-00468	Tetra Tech, Inc.	EX18-17492	Soil Assessment-Maulhardt	05/14/18				6,411.00	200,852.00-
A18-02690	Jensen Design & Survey	EN18-21791	Professional Services - Maulhardt	05/17/18			67,000.00-		133,852.00-
A18-02690	Jensen Design & Survey	EX18-17663	Professional Services - Maulhardt	05/17/18				6,107.50	139,959.50-
A18-02690	Jensen Design & Survey	EN18-22141	Professional Services - Maulhardt	05/23/18			60,892.50		200,852.00-
A18-02690	Jensen Design & Survey	EN18-22438	Professional Services - Maulhardt	05/29/18			17,997.75-		182,854.25-
A18-02690	Jensen Design & Survey	EX18-18433	Professional Services - Maulhardt	05/29/18				7,811.25	190,665.50-
A18-02690	Jensen Design & Survey	EX18-18434	Professional Services - Maulhardt	05/29/18				10,186.50	200,852.00-
B18-00921	Tetra Tech, Inc.	EN18-22501	First phase of a Geohazard Asses	05/30/18			32,456.00		233,308.00-
		CT18-01153	JV-211 ESCROW WIRE 616	06/15/18				200,000.00	433,308.00-
A18-02690	Jensen Design & Survey	AP18-00104	Professional Services - Maulhardt	06/30/18				8,900.00	442,208.00-
A18-02690	Jensen Design & Survey	AP18-00843	Professional Services - Maulhardt	06/30/18				267.84	442,475.84-
A18-02690	Jensen Design & Survey	AP18-01088	Professional Services - Maulhardt	06/30/18				7,718.75	450,194.59-
B18-00921	Tetra Tech, Inc.	AP18-01232	First phase of a Geohazard Asses	06/30/18				31,324.62	481,519.21-
B18-00777	Tetra Tech, Inc.	AP18-01273	Soil Assessment-Maulhardt	06/30/18				16,254.75	497,773.96-
A18-02690	Jensen Design & Survey	EN18-24397	Professional Services - Maulhardt	06/30/18			8,900.00-		488,873.96-
A18-02690	Jensen Design & Survey	EN18-24719	Professional Services - Maulhardt	06/30/18			267.84-		488,606.12-
A18-02690	Jensen Design & Survey	EN18-24813	Professional Services - Maulhardt	06/30/18			7,718.75-		480,887.37-
B18-00921	Tetra Tech, Inc.	EN18-24926	First phase of a Geohazard Asses	06/30/18			32,456.00-		448,431.37-
B18-00777	Tetra Tech, Inc.	EN18-25019	Soil Assessment-Maulhardt	06/30/18			16,254.75-		432,176.62-
B18-00777	Tetra Tech, Inc.	EN18-25054	Year End Closing	06/30/18			81,719.16-		350,457.46-
A18-02690	Jensen Design & Survey	EN18-25419	Year End Closing	06/30/18			26,008.16-		324,449.30-
			Account Total	06/30/18			.00	.00	324,449.30
(107110) 214-6100-9015-0-0000-8500-023-949-0144- Sites, Undistrib, Measure									
B13-00351	HMC Architects	EN18-02127	Year End Closing	07/01/17			22,858.66		22,858.66-
B15-00426	California Construction	EN18-02130	Year End Closing	07/01/17			37,992.50		60,851.16-
B15-00426	California Construction	EN18-24700	Annexing the Land for Rancho Cai	06/30/18			37,992.50-		22,858.66-
B13-00351	HMC Architects	EN18-24704	Services	06/30/18			22,858.66-		.00
			Account Total	06/30/18			.00	.00	.00
			Total for Object 6100				.00	.00	324,449.30-

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Detail for Dates 07/01/2017 through 06/30/2018

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Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
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Fund 214 - Measure H Bldg (continued)

(125302) 214-6110-9015-0-0000-6500-022-949-0130- Legal/Admin, Undistrib, Mea

B18-00610	Sage Realty Group Inc	EN18-06684	Oxnard Area New HS #8	10/03/17			85,000.00		85,000.00-
B18-00595	BOWIE, ARNESON, WI	EN18-06685	Legal Services	10/03/17			25,000.00		110,000.00-
B18-00610	Sage Realty Group Inc	EN18-07417	Oxnard Area New HS #8	10/12/17			21,415.00-		88,585.00-
B18-00610	Sage Realty Group Inc	EX18-04725	Oxnard Area New HS #8	10/12/17				21,415.00	110,000.00-
B18-00595	BOWIE, ARNESON, WI	EN18-08867	Legal Services	11/06/17			167.30-		109,832.70-
B18-00595	BOWIE, ARNESON, WI	EX18-05502	Legal Services	11/06/17				167.30	110,000.00-
B18-00595	BOWIE, ARNESON, WI	EN18-09290	Legal Services	11/13/17			1,505.70-		108,494.30-
B18-00595	BOWIE, ARNESON, WI	EX18-05808	Legal Services	11/13/17				1,505.70	110,000.00-
B18-00595	BOWIE, ARNESON, WI	EN18-11588	Legal Services	12/28/17			932.10-		109,067.90-
B18-00595	BOWIE, ARNESON, WI	EX18-09189	Legal Services	12/28/17				932.10	110,000.00-
B18-00610	Sage Realty Group Inc	EN18-12467	Oxnard Area New HS #8	01/17/18			7,095.00-		102,905.00-
B18-00610	Sage Realty Group Inc	EX18-09894	Oxnard Area New HS #8	01/17/18				7,095.00	110,000.00-
B18-00595	BOWIE, ARNESON, WI	EN18-12780	Legal Services	01/22/18			478.00-		109,522.00-
B18-00595	BOWIE, ARNESON, WI	EX18-10059	Legal Services	01/22/18				478.00	110,000.00-
B18-00595	BOWIE, ARNESON, WI	EN18-13836	Legal Services	02/05/18			4,660.50-		105,339.50-
B18-00595	BOWIE, ARNESON, WI	EX18-10958	Legal Services	02/05/18				4,660.50	110,000.00-
A18-02943	Myers, Wilders, Gibson, J	EN18-21668	Legal Services	05/16/18			2,500.00		112,500.00-
A18-02961	ATKINSON, ANDELSO	EN18-21670	Services	05/16/18			20,000.00		132,500.00-
A18-02961	ATKINSON, ANDELSO	EN18-22695	Services	06/04/18			7,242.50-		125,257.50-
A18-02943	Myers, Wilders, Gibson, J	EN18-22696	Legal Services	06/04/18			2,500.00-		122,757.50-
A18-02961	ATKINSON, ANDELSO	EN18-22820	Services	06/05/18			12,757.50-		110,000.00-
A18-03067	ATKINSON, ANDELSO	EN18-22826	Services for Oxnard New #8 HS	06/05/18			20,000.00		130,000.00-
A18-02943	Myers, Wilders, Gibson, J	EX18-19838	Legal Services	06/14/18				481.00	130,481.00-
A18-03067	ATKINSON, ANDELSO	EN18-23436	Services for Oxnard New #8 HS	06/15/18			30,000.00		160,481.00-
A18-03067	ATKINSON, ANDELSO	EN18-23687	Services for Oxnard New #8 HS	06/21/18			18,816.68-		141,664.32-
A18-03067	ATKINSON, ANDELSO	EX18-20295	Services for Oxnard New #8 HS	06/21/18				18,816.68	160,481.00-
A18-03067	ATKINSON, ANDELSO	EN18-24208	Services for Oxnard New #8 HS	06/29/18			20,763.07-		139,717.93-
A18-03067	ATKINSON, ANDELSO	EX18-21375	Services for Oxnard New #8 HS	06/29/18				7,536.20	147,254.13-
A18-03067	ATKINSON, ANDELSO	EX18-21376	Services for Oxnard New #8 HS	06/29/18				12,757.50	160,011.63-
A18-03067	ATKINSON, ANDELSO	EX18-21377	Services for Oxnard New #8 HS	06/29/18				469.37	160,481.00-
B18-00610	Sage Realty Group Inc	AP18-01267	Oxnard Area New HS #8	06/30/18				12,040.00	172,521.00-
B18-00610	Sage Realty Group Inc	AP18-01268	Oxnard Area New HS #8	06/30/18				12,470.00	184,991.00-
B18-00610	Sage Realty Group Inc	EN18-25015	Oxnard Area New HS #8	06/30/18			24,510.00-		160,481.00-

Selection Filtered by User Permissions, (Org = 616, Online/Offline = N, Fiscal Year = 2018, Unposted JES? = N, Ref#? = Y, Assets and Liabilities? = N, Restricted? = Y, Fund = 214, Object Digits = 4, Page Break Lvl =)

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Detail for Dates 07/01/2017 through 06/30/2018

Fiscal Year 2017/18

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 214 - Measure H Bldg (continued)									
(125302) 214-6110-9015-0-0000-8500-022-949-0130- Legal/Admin,Undistrib,Mea (continued)									
B18-00610	Sage Realty Group Inc	EN18-25052	Year End Closing	06/30/18			31,980.00-		128,501.00-
B18-00595	BOWIE, ARNESON, WII	EN18-25169	Legal Services	06/30/18			17,256.40-		111,244.60-
A18-03067	ATKINSON, ANDELSOI	EN18-25345	Year End Closing	06/30/18			10,420.25-		100,824.35-
			Account Total	06/30/18		.00	.00	100,824.35	
(125280) 214-6120-9015-0-0000-8500-022-949-0130- Appraisals,Undistrib,Meas									
B18-00610	Sage Realty Group Inc	EN18-06425	Oxnard Area New HS #8	10/02/17			85,000.00		85,000.00-
B18-00610	Sage Realty Group Inc	EN18-06664	Oxnard Area New HS #8	10/03/17			85,000.00-		.00
B18-00754	HOFFMAN, VANCE & V	EN18-13248	Appraisal of Maulhardt Ranch	01/29/18			10,000.00		10,000.00-
B18-00734	HOFFMAN, VANCE & V	EN18-25356	Year End Closing	06/30/18			10,000.00-		.00
			Account Total	06/30/18		.00	.00	.00	.00
(103655) 214-6200-9015-0-0000-8500-023-949-0116- Bldgs, Undistrib, Measure									
DP12-00368	HMC Architects	EN18-02123	Year End Closing	07/01/17			18,762.56		18,762.56-
DP14-00113	S.C. Anderson	EN18-02124	Year End Closing	07/01/17			430,552.64		449,315.20-
DP15-00001	California Construction	EN18-02125	Year End Closing	07/01/17			21,491.45		470,806.65-
DP14-00113	S.C. Anderson	AP18-00105	Construction of Rancho Campana	06/30/18			61,181.56		531,988.21-
DP14-00113	S.C. Anderson	EN18-24398	Construction of Rancho Campana	06/30/18			430,552.64-		101,435.56-
DP15-00001	California Construction	EN18-24702	Mgmt svcs for design & constr of	06/30/18			21,491.45-		79,944.12-
DP12-00368	HMC Architects	EN18-24703	ARCHITECTURAL SERVICES	06/30/18			18,762.56-		61,181.56-
			Account Total	06/30/18		.00	.00	61,181.56	
(125134) 214-6210-9015-0-0000-8500-022-949-0130- A&E,Undistrib,Measure H									
A18-00813	WLC ARCHITECTS, INC	EN18-05823	Architect Contract Amendment #2	09/25/17			5,532,740.00		5,532,740.00-
A18-00813	WLC ARCHITECTS, INC	EN18-06038	Architect Contract Amendment #2	09/26/17			5,532,740.00-		.00
A18-00813	WLC ARCHITECTS, INC	EN18-06040	Architect Contract Amendment #2	09/26/17			2,311,911.15		2,311,911.15-
A15-00214	California Construction	EN18-06434	Mgmt svcs for Architect & Eng for (10/02/17			75,632.82		2,387,543.97-
A18-00813	WLC ARCHITECTS, INC	EN18-07217	Architect Contract Amendment #2	10/10/17			142,684.87-		2,244,859.10-
A18-00813	WLC ARCHITECTS, INC	EX18-04543	Architect Contract Amendment #2	10/10/17			77,841.12		2,322,700.22-
A18-00813	WLC ARCHITECTS, INC	EX18-04544	Architect Contract Amendment #2	10/10/17			64,843.75		2,387,543.97-
A18-00813	WLC ARCHITECTS, INC	EN18-08408	Architect Contract Amendment #2	10/30/17			2,169,226.28-		218,317.69-
A18-00813	WLC ARCHITECTS, INC	EN18-08409	Architect Contract Amendment #2	10/30/17			1,169,226.28		1,387,543.97-
A18-00813	WLC ARCHITECTS, INC	EN18-09049	Architect Contract Amendment #2	11/07/17			116,718.75-		1,270,825.22-
A18-00813	WLC ARCHITECTS, INC	EX18-05739	Architect Contract Amendment #2	11/07/17			116,718.75		1,387,543.97-
A18-00813	WLC ARCHITECTS, INC	EN18-09496	Architect Contract Amendment #2	11/15/17			3,220,828.85		4,608,372.82-
A18-00813	WLC ARCHITECTS, INC	EN18-16563	Architect Contract Amendment #2	03/12/18			233,437.50-		4,374,935.32-

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Detail for Dates 07/01/2017 through 06/30/2018

Fiscal Year 2017/18

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 214 - Measure H Bldg (continued)									
(125134) 214-6210-9015-0-0000-8500-022-949-0130- A&E Undistrib, Measure H (continued)									
A18-00813	WLC ARCHITECTS, INC	EX18-13410	Architect Contract Amendment #2	03/12/18				51,875.00	4,426,810.32-
A18-00813	WLC ARCHITECTS, INC	EX18-13411	Architect Contract Amendment #2	03/12/18				155,625.00	4,582,435.32-
A18-00813	WLC ARCHITECTS, INC	EX18-13412	Architect Contract Amendment #2	03/12/18				25,937.50	4,608,372.82-
A18-00813	WLC ARCHITECTS, INC	EN18-18215	Architect Contract Amendment #2	04/02/18			259,375.00-		4,348,997.82-
A18-00813	WLC ARCHITECTS, INC	EX18-14535	Architect Contract Amendment #2	04/02/18				259,375.00	4,608,372.82-
A18-00813	WLC ARCHITECTS, INC	EN18-18661	Architect Contract Amendment #2	04/09/18			25,937.50-		4,582,435.32-
A18-00813	WLC ARCHITECTS, INC	EX18-14691	Architect Contract Amendment #2	04/09/18				25,937.50	4,608,372.82-
A18-00813	WLC ARCHITECTS, INC	EN18-20966	Architect Contract Amendment #2	05/03/18			548,139.00-		4,060,233.82-
A18-00813	WLC ARCHITECTS, INC	EX18-16712	Architect Contract Amendment #2	05/03/18				548,139.00	4,608,372.82-
A18-00813	WLC ARCHITECTS, INC	EN18-22358	Architect Contract Amendment #2	05/24/18			50,460.40-		4,557,912.42-
A18-00813	WLC ARCHITECTS, INC	EX18-18392	Architect Contract Amendment #2	05/24/18				50,460.40	4,608,372.82-
A18-00813	WLC ARCHITECTS, INC	EN18-23918	Architect Contract Amendment #2	06/25/18			74,820.80-		4,533,552.02-
A18-00813	WLC ARCHITECTS, INC	EX18-20595	Architect Contract Amendment #2	06/25/18				74,820.80	4,608,372.82-
A18-00813	WLC ARCHITECTS, INC	AP18-00904	Architect Contract Amendment #2	06/30/18				37,410.40	4,645,783.22-
A15-00214	California Construction	EN18-24701	Mgmt svcs for Architect & Eng for (06/30/18			75,632.82-		4,570,150.40-
A18-00813	WLC ARCHITECTS, INC	EN18-24736	Architect Contract Amendment #2	06/30/18			37,410.40-		4,532,740.00-
A18-00813	WLC ARCHITECTS, INC	EN18-24975	Year End Closing	06/30/18			3,043,755.78-		1,488,984.22-
				Account Total	06/30/18		.00	.00	1,488,984.22
(104503) 214-9850- - - - - ExpendCht,									
				CL18-00004	Resource: 9015, Project Year: 0	06/30/18		.00	.00
				Total for Expense Accounts			.00	.00	2,011,601.84
									2,011,601.84-



Item Cover Page

CITIZEN'S BOND OVERSIGHT COMMITTEE AGENDA ITEM REPORT

DATE: November 6, 2023

SUBMITTED BY: Victoria Cortez,Business Services

ITEM TYPE: Action

AGENDA SECTION: ACTION ITEMS

SUBJECT: Acceptance of Committee Bylaws

SUGGESTED ACTION:

Recognition and acceptance of Citizens Bond Oversight Committee amended bylaws approved by the Ventura Unified School District Board of Education on February 28, 2022.

Moved:

Seconded:

ROLL CALL VOTE:

Christina Alvarez___, Albert Antelman___, Dave Armstrong___, Ryan Grau___, Maddie Hendrych___, Andrew Morgan___, Draza Mrvichin___, Ashley Pope___, Marina Porter___, Kim Prillhart___, Laura Reyes___

ATTACHMENTS:

[Committee Bylaws FINAL.pdf](#)

**VENTURA UNIFIED SCHOOL DISTRICT
CITIZENS' BOND OVERSIGHT COMMITTEE
MEASURE E BYLAWS**

**Adopted by the Board of Education of the District on January 10, 2023
Amended by the Board of Education on February 28, 2023**

Section 1. Committee Established The Ventura Unified School District (the "District") was successful at an election conducted on November 8, 2022 (the "Bond Election") in obtaining authorization from the District's voters to issue up to \$434,500,000 aggregate principal amount of general obligation bonds ("Measure E"). The election was conducted under Proposition 39, chaptered as the Strict Accountability in Local School Construction Bonds Act of 2000, at Section 15264 *et seq.* of the Education Code of the State ("Proposition 39"). Pursuant to Section 15278 of the California Education Code, the District is now obligated to establish this Citizens' Bond Oversight Committee (the "Committee") in order to satisfy the accountability requirements of Proposition 39. The Board of Education of the Ventura Unified School District (the "Board") hereby establishes the Committee, to be known as the "Citizens' Bond Oversight Committee for Measure E," which shall have the duties and rights set forth in these Bylaws.

Section 2. Purposes The purposes of the Committee are set forth in Proposition 39, and these Bylaws are specifically made subject to the applicable provisions of Proposition 39 as to the duties and rights of the Committee. The Committee shall be deemed to be subject to the *Ralph M. Brown Public Meetings Act* of the State of California, Government Code Section 54950 *et seq.* (the "Brown Act"), and shall conduct its meetings in accordance with the provisions thereof. The District shall provide necessary administrative support to the Committee as shall be consistent with the Committee's purposes, as set forth in Proposition 39, but without expending bond funds on such support.

The proceeds of general obligation bonds issued pursuant to the authority of the Bond Election are hereinafter referred to as "bond proceeds." The Committee shall confine its review of District expenditures specifically to expenditures of bond proceeds generated under Measure E. Regular and deferred maintenance projects and all monies generated under other sources shall fall outside the scope of the Committee's review.

Section 3. Duties To carry out its stated purposes, the Committee shall perform only the following duties:

3.1 **Inform the Public** The Committee shall inform the public concerning the District's expenditure of bond proceeds. In fulfilling this duty, all official communications of the Committee to the Board Bond Subcommittee, the Board or the public shall come from the Chair acting on behalf of the Committee. The Chair shall only release information that reflects the consensus view of the Committee.

3.2 **Review Expenditures** The Committee shall review expenditure reports produced by the District to ensure that (a) bond proceeds were expended only for the purposes set forth in Measure E; and (b) no bond proceeds have been used for teacher or administrative salaries or other operating expenses.

3.3 Review Bond Projects The Committee may review proposed bond projects and construction schedules produced by the District, and tour completed projects to provide feedback to District staff and the Board Bond Subcommittee on projects, phasing and outcomes.

3.4 Annual Report At least one time annually, commencing with the end of the first fiscal year in which any bond proceeds are expended, and continuing through the end of the fiscal year in which bond proceeds have been spent in full, the Committee shall prepare an annual written report, the findings of which shall be summarized by the Chair of the Committee to the Board in public session, which annual written report shall include the following:

- (a) A statement indicating whether the District is in compliance with the requirements of Article XIII A, Section 1(b)(3) of the California Constitution; and
- (b) A summary of the Committee's proceedings and activities for the preceding year.
- (c) Annual reports shall be posted on the District's website in accordance with Sections 7 and 8 hereto.

3.5 Duties of the Board/Superintendent Either the Board or the Superintendent, as the Board shall determine, shall have the following powers reserved to it, and the Committee shall have no jurisdiction over the following types of activities:

- (a) Approval of contracts,
- (b) Approval of change orders,
- (c) Expenditures of bond funds,
- (d) Handling of all legal matters,
- (e) Approval of project prioritization, project plans and schedules,
- (f) Approval of all deferred maintenance plans, and
- (g) Approval of the sale of bonds.

3.6 Measure E Projects Only In recognition of the fact that the Committee is charged with overseeing the expenditure of bond proceeds, the Board has not charged the Committee with responsibility for:

- (a) Projects financed through the State of California, developer fees, certificates of participation, lease/revenue bonds, the general fund or the sale of surplus property without bond proceeds shall be outside the oversight of the Committee.
- (b) The establishment of priorities and order of construction for bond projects, which shall be made by the Board in its sole discretion. The Committee may provide the Board Bond Subcommittee with

feedback on these topics.

- (c) The selection of architects, engineers, soils engineers, construction managers, project managers, CEQA consultants and such other professional service firms as are required to complete the project based on District criteria established by the Board in its sole discretion.
- (d) The approval of the design for each project including exterior materials, paint color, interior finishes, site plan and construction methods (modular vs. permanent), which shall be determined by the Board in its sole discretion.
- (e) The selection of independent audit firm(s), performance and financial audit consultants and such other consultants as are necessary to support the activities of the Committee.
- (f) The appointment or reappointment of qualified applicants to serve on the Committee, subject to legal limitations, and based on criteria adopted in the Board's sole discretion as part of carrying out its function under Proposition 39.

Section 4. Authorized Activities

4.1 In order to perform the duties set forth in Section 3, the Committee may engage in the activities authorized under Education Code Section 15278 subsection (c), including:

- (a) Receive and review copies of the District's annual independent performance audit and annual independent financial audit, required by Article XIII A of the California Constitution.
- (b) Inspect school facilities and grounds for which bond proceeds have been or will be expended, in accordance with any access procedure established by the District's Superintendent.
- (c) Review copies of projects, project phasing plans and deferred maintenance plans developed by the District.
- (d) Review efforts by the District to maximize bond proceeds by implementing various cost-saving measures.

Section 5. Membership

5.1 Number The Committee shall consist of at least 7, and up to eleven members appointed by the Board upon the recommendation of the Superintendent and the Board Bond Subcommittee from a list of candidates submitting written applications, and based on criteria established by Proposition 39, to wit:

- 1 member shall be the parent or guardian of a child enrolled in the District.

- 1 member shall be the parent or guardian of a child enrolled in the District and active in a parent-teacher organization, such as the P.T.A. or a school site council.
- 1 member shall be active in a business organization representing the business community located in the District.
- 1 member shall be active in a senior citizens' organization.
- 1 member shall be active in a bona-fide taxpayers association.
- 2 members shall be from the community at-large.

Additional members of the community at-large may be appointed at the Board's sole discretion; however, the Board is only required to appoint seven members meeting the above criteria. In selecting Committee members, the Board shall attempt to appoint at least one member from each Trustee District.

5.2 Qualification Standards

- (a) To be a qualified person, Committee members must be at least 18 years of age.
- (b) As specifically prohibited by Education Code Section 15282, the Committee may not include any employee, official of the District or any vendor, contractor or consultant of the District.
- (c) Preference will be given applicants who reside within District boundaries, however, residency within District boundaries is not a necessary qualification.

5.3 Ethics Rules Applicable to Committee: No Conflicts of Interest The prohibitions contained in Article 4 (commencing with Section 1090) and Article 4.7 (commencing with Section 1125) of Chapter 1 of Division 4 of Title 1 of the Government Code (the "Conflicts Laws") apply to members of the Committee. As provided therein, members of the Committee shall not be financially interested in District contracts within the meaning of State law, or engage in any activity for compensation that is in conflict with such member's duties described herein. The Committee is established to inform the public regarding the expenditure of bond proceeds. Committee members are not public officials of a government agency with decision-making authority within the meaning of the Political Reform Act of 1974, and the Committee is not a decision-making authority. By accepting appointment to the Committee, each member agrees to comply with the Committee Ethics Policy attached to these Bylaws, and to complete and file with the District's business official each year the Fair Political Practice Commission Form 700 Statement of Economic Interests.

5.4 Term Except as otherwise provided herein, each member shall serve a term of two years, commencing on the date of the first meeting of the Committee. No member may serve more than three consecutive terms. This limitation shall not prevent a former Committee member whose term has expired from serving again following a one-year period from such expiration. In order to stagger the expiration dates of the terms of initial members, at the Committee's first meeting select three members to serve for an initial one-year term and the

remaining members to serve an initial two-year term. To identify members serving initial one-year terms, members will draw lots or take volunteers for the first initial short term.

5.5 Appointment Members of the Committee shall be appointed by the Board through the following process: (a) the District shall notify the public through its customary forums that it is accepting applications for Committee members, which may include posting at school sites, advertising in the local newspapers, and/or posting notice on the District's website, as well as the solicitation of local groups for applications; (b) applications shall be made available at the District office and/or through the District's web site; (c) the Superintendent and Board Bond Subcommittee will review the applications which have been submitted by the stated deadline; and (d) the Superintendent and Board Bond Subcommittee will make recommendations to the Board with respect to appointment. Appointments shall be made by the Board upon approval by majority vote at an open meeting. Appointments shall be recorded in the Board minutes.

5.6 Removal; Vacancy The Board may remove any Committee member for cause, which includes failure to attend two consecutive Committee meetings without reasonable excuse or for failure to comply with the Committee Ethics Policy. Upon a member's removal, the seat shall be declared vacant. The Board, in accordance with the established appointment process shall fill any vacancies on the Committee. The District shall make best efforts to fill vacancies within 90 days. Members whose terms have expired may continue to serve on the Committee until their successor has been appointed. In the event the District is unable to appoint members meeting the criteria listed in Section 5.1, the Committee may proceed with one or more vacancies.

5.7 Compensation The Committee members shall not be compensated for their services.

5.8 Authority of Members (a) Committee members shall not have the authority to direct staff of the District; (b) individual members of the Committee retain the right to address the Board as an individual or, on behalf of the Committee if said member has been authorized to do so by a majority vote of the Committee; and (c) the Committee shall have the right to request and receive only copies of any public records relating to Measure E funded projects.

Section 6. Meetings of the Committee

6.1 Regular Meetings The Committee shall meet at least once a year, or more frequently as the Committee deems it necessary to discharge its duty. At the end of each meeting, the Committee shall identify the next approximate meeting date.

6.2 Location All meetings shall be held within the Ventura Unified School District, located in Ventura County, California.

6.3 Procedures All meetings shall be open to the public in accordance with the Brown Act. Meetings shall be conducted according to such additional procedural rules as the Committee may adopt. A majority of the number of Committee members shall constitute a quorum for the transaction of any business.

Section 7. District Support

7.1 Technical and Administrative Support As provided by Education Code Section

15280, the District shall provide to the Committee necessary technical and administrative assistance in furtherance of its purposes and to publicize its conclusions. Such support shall include:

- (a) preparation of and posting of public notices and agendas as required by the Brown Act, ensuring that all meetings notices and agendas are provided in the same manner as meetings of the District's Board;
- (b) provision of a meeting room, including any necessary audio/visual equipment;
- (c) preparation and copies of any documentary meeting materials, such as agendas, minutes and reports;
- (d) providing bond expenditure reports produced by the District for review at each meeting;
- (d) retention of all Committee records and reports; and
- (e) providing public access to Committee meeting minutes and reports on an Internet website maintained by the District.

7.2 Copies of Bond Audits Pursuant to Education Code Section 15286, the District shall submit a copy of its annual bond financial audit and performance audit, prepared each fiscal year, to the Committee at the same time such audits are submitted to the Board, and in any event no later than March 31 of each year. In addition, pursuant to Education Code Section 15280(a)(2), if findings, recommendations or concerns are identified in such audits, within three months of receiving the audits, the District shall provide the Committee with responses to such findings.

7.3 Staff Support A member of the District staff shall attend Committee meetings in order to report on the status of projects and the expenditure of bond proceeds.

Section 8. Reports The Committee must produce at least one annual report as referenced in Section 3.3. In addition, the Committee may report to the Board Bond Subcommittee or Board from time to time in order to inform the Board on the activities of the Committee. Any such reports shall be in writing and shall summarize the proceedings and activities conducted by the Committee. Such reports shall also be made available on the District's internet web site link to Measure E.

Section 9. Officers The Superintendent shall appoint the initial Chair for purposes of conducting the first meeting of the Committee. At the first meeting, the Committee shall elect by majority vote of its members a Chair and a Vice-Chair, who shall act as Chair only when the Chair is absent. The Chair and Vice-Chair shall serve in such capacities for a term of one year and may be re-elected by vote of a majority of the members of the Committee.

Section 10. Amendment of Bylaws These Bylaws may be amended by the Board of Education of the District. Any amendment to these Bylaws shall be approved by a majority vote of the Board.

Section 11. Termination The Committee shall automatically terminate and disband

concurrently with the Committee's submission of the final Annual Report which reflects the final accounting of the expenditure of all Measure E monies.

CITIZENS' BOND OVERSIGHT COMMITTEE ETHICS POLICY STATEMENT

This Ethics Policy Statement provides general guidelines for Committee members in carrying out their responsibilities. Not all ethical issues that Committee members face are covered in this Statement. However, this Statement captures some of the critical areas that help define ethical and professional conduct for Committee members. The provisions of this Statement were developed from existing laws, rules, policies and procedures as well as from concepts that define generally accepted good business practices. Committee members are expected to strictly adhere to the provisions of this Ethics Policy.

POLICY

- **CONFLICT OF INTEREST.** A Committee member shall not make or influence a District decision related to: (1) any contract funded by bond proceeds, or (2) any construction project which will benefit the Committee member's outside employment, business, or a personal finance or benefit an immediate family member, such as a spouse, child or parent.
- **OUTSIDE EMPLOYMENT.** A Committee member shall not use his or her authority over a particular matter to negotiate future employment with any person or organization that relates to: (1) any contract funded by bond proceeds, or (2) any construction project. A Committee member shall not make or influence a District decision related to any construction project involving the interest of a person with whom the member has an agreement concerning current or future employment, or remuneration of any kind. For a period of two (2) years after leaving the Committee, a former Committee member may not represent any person or organization for compensation in connection with any matter pending before the District that, as a Committee member, he or she participated in personally and substantially. Specifically, for a period of two (2) years after leaving the Committee, a former Committee member and the companies and businesses for which the member works shall be prohibited from contracting with the District with respect to: (1) bidding on projects funded by the bond proceeds; and (2) any construction project.
- **COMMITMENT TO UPHOLD LAW.** A Committee member shall uphold the federal and California Constitutions, the laws and regulations of the United States and the State of California (particularly the Education Code) and all other applicable government entities, and the policies, procedures, rules and regulations of the Ventura Unified School District.
- **COMMITMENT TO DISTRICT.** A Committee member shall place the interests of the District above any personal or business interest of the member.