LAS VIRGENES UNIFIED SCHOOL DISTRICT
ANNUAL REPORT OF THE MEASURE G CITIZENS' BOND OVERSIGHT COMMITTEE FISCAL YEAR ENDING JUNE 30, 2022

TO THE BOARD OF EDUCATION
MEASURE G CITIZENS' BOND OVERSIGHT COMMITTEE REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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

Dear Members of the Board:
The Measure G Citizens' Bond Oversight Committee ***(the "Measure G Committee" or the "Committee")*** respectfully submits its annual report to the Board, for the fiscal year ended June 30, 2022:

I. **The Establishment and Operation of the Committee:** The Measure G Committee was established by the Board, on October 24, 2006, by the adoption and approval of Resolution No. 06-06, which resolution also adopted an Ethics Policy Statement and Bylaws for the Committee. Subsequent to the Passage of Measure S, the Board adopted Measure G/S bylaws and selected a corresponding Citizens' Oversight Committee at the February 28, 2023 Board Meeting. The roster of current committee members is attached as **Exhibit 1**. Members of the former Measure G Committee that was dissolved after the passage of Measure S include: Barbara Chiodo, Cynthia Duarte, Ed Frank, Suresh Kumar, Greg Meneshian, Douglas Morrison, and Lisa Simpson.

II. **Purposes of Committee and Limitations of Report:** This report references activity relating to Measure G, as Measure S had not yet passed. As stated in the original Measure G Bylaws, the Measure G Committee was established by the Board to satisfy the accountability requirements of Prop 39 with regard to the Measure G Bonds, approved at the election conducted June 6, 2006 ***(the "Measure G")***, of up to $128,000,000 ***(the "Bond Proceeds")***. This report is limited by various material restrictions on the Committee's legal capacity and activities, as stated in its Bylaws, as follows:

- **A.** The Measure G Committee does not have independent legal capacity from the District;
- **B.** May only receive copies of reports and documents which have been previously presented to the Board and which are public records; and
- **C.** Only has duties and can only engage in activities that are confined specifically to the Bond Proceeds generated under Measure G, (and as otherwise provided for in its Bylaws), ***and this report is so limited.***

III. **Summary of Measure G Committee's Proceedings and Activities For the Preceding Year:**

A. **All Required Meetings Held:** The Committee hereby reports that it has met all of the requirements contained in its Bylaws to hold regular public meetings and that all of its business and member votes (including, but not limited to, with regard to the approval and adoption of this report), were taken with the required quorum of a majority of the Committee members. All of the following meetings were open to the public and held within the boundaries of the District and, on information and belief, were duly noticed by the District and in accordance with the *Ralph M. Brown Act,* Government Code Section 54590 *et seq*:
December 1, 2021 - Teleconference / Video Conference
April 26, 2022 - Teleconference / Video Conference

B. **Summary of Authorized Activities of the Committee:** Attached hereto as **Exhibit 2** and incorporated herein by this reference are true and correct copies of the minutes of the meetings of the Committee ***(the "Minutes")***. The Minutes provide some of the details of the actions and activities of the Committee during the past year. With regard to any reference to any reports and documents received and reviewed by the Committee, the District has indicated that all such documents were provided by the District, with an indication that they had been presented to the Board and were a public record. In accordance with the Committee's Bylaws, the following is a summary of these activities, all of which were conducted at the Committee's public meetings:

1. Receiving, reviewing, discussing and making inquiries with regard to the audit of Bond Proceeds expenditures entitled "Measure G General Obligation Bond Building Fund of Las Virgenes Unified School District Audit Report," for the fiscal year ended June 30, 2022 prepared for the Board by Eide Bailly, Certified Public Accountants, **(the "Auditor")** constituting the District's annual independent performance audit and annual independent financial audit, required by Article XIIIA of the California Constitution ***(the "2022 Audit Report");***

2. Received the 2022 Audit Report prior to Board approval, and the Committee was provided opportunity to ask questions. It was noted that there were no audit findings;

3. On an ongoing basis, from time to time, receiving, reviewing, discussing and making inquiries with regard to various reports, documents and other public records relating to the expenditure of Bond Proceeds, including, but not limited to, various line item

expenditure reports;

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

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

A. **Informing the Public:** The Measure G Committee hereby reports that it has discharged its duty to inform the public concerning the District's expenditure of Bond Proceeds, in accordance with Section 3.1 of its Bylaws, by, among other things, giving the required notice of its meetings and holding them in public; by preparing and providing this report to the Board, at a meeting held in public, and by posting this report to the District website, along with a copy of the 2022 Audit Report from the Audit Accountant (attached as **Exhibit 3**); and by engaging in the Activities described above and immediately below; and

B. **Committee's Report on its Review of Expenditures:** As a result of holding its required meetings; of preparing and providing this report; and as a result of engaging in the Activities described above (and in reliance on the 2022 Audit report and other expenditure documents, reports, information and confirmations provided by the District):

The Measure G/S Committee hereby reports that to the best of its knowledge, information and belief through June 30, 2022:

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

Respectfully submitted,

Measure G/S Citizen's Oversight Committee

By: _____

Lisa Simpson
Measure G/S Oversight Committee Member