OXNARD UNION HIGH SCHOOL DISTRICT

Creating Prosperity through Equity, Inquiry, and Wellness

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.

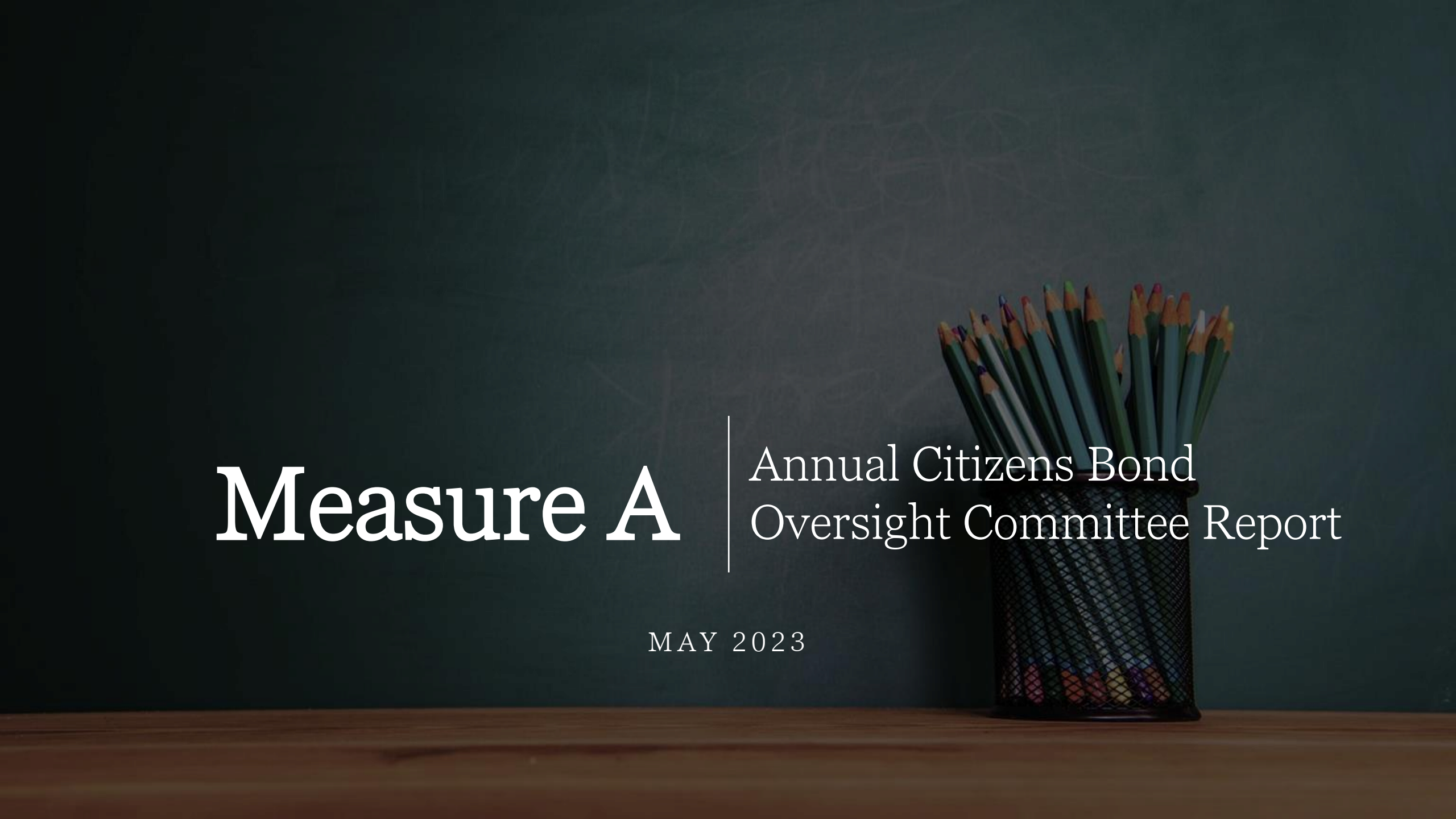
Members of the public will continue to have the right to observe and offer public comment at the public meeting, consistent with the public's rights of access and public comment otherwise provided for by the Bagley Keene Act and the Brown Act.

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

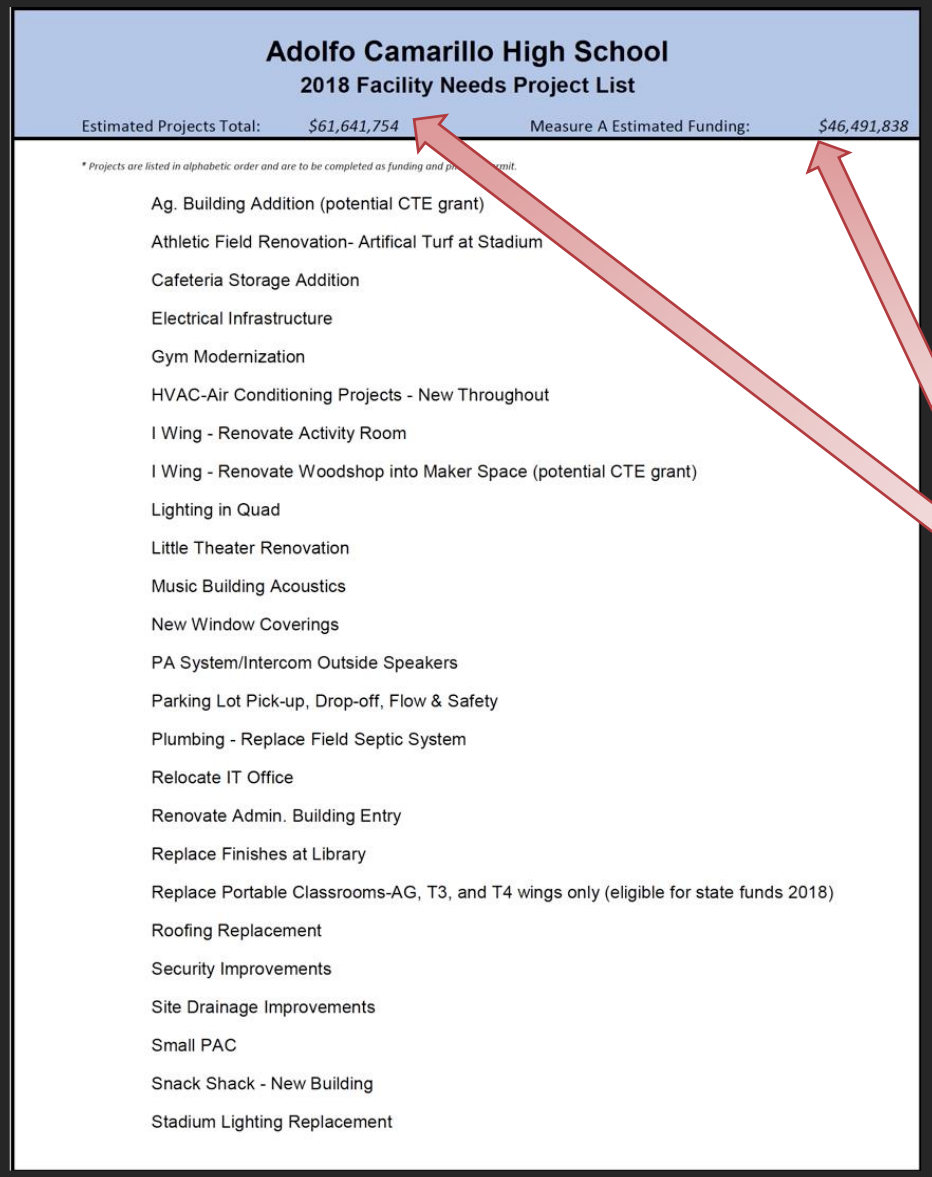
MEMBERS

- 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 pr[illegible]mit.

Ag. Building Addition (potential CTE grant)
Athletic Field Renovation- Artifical 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.

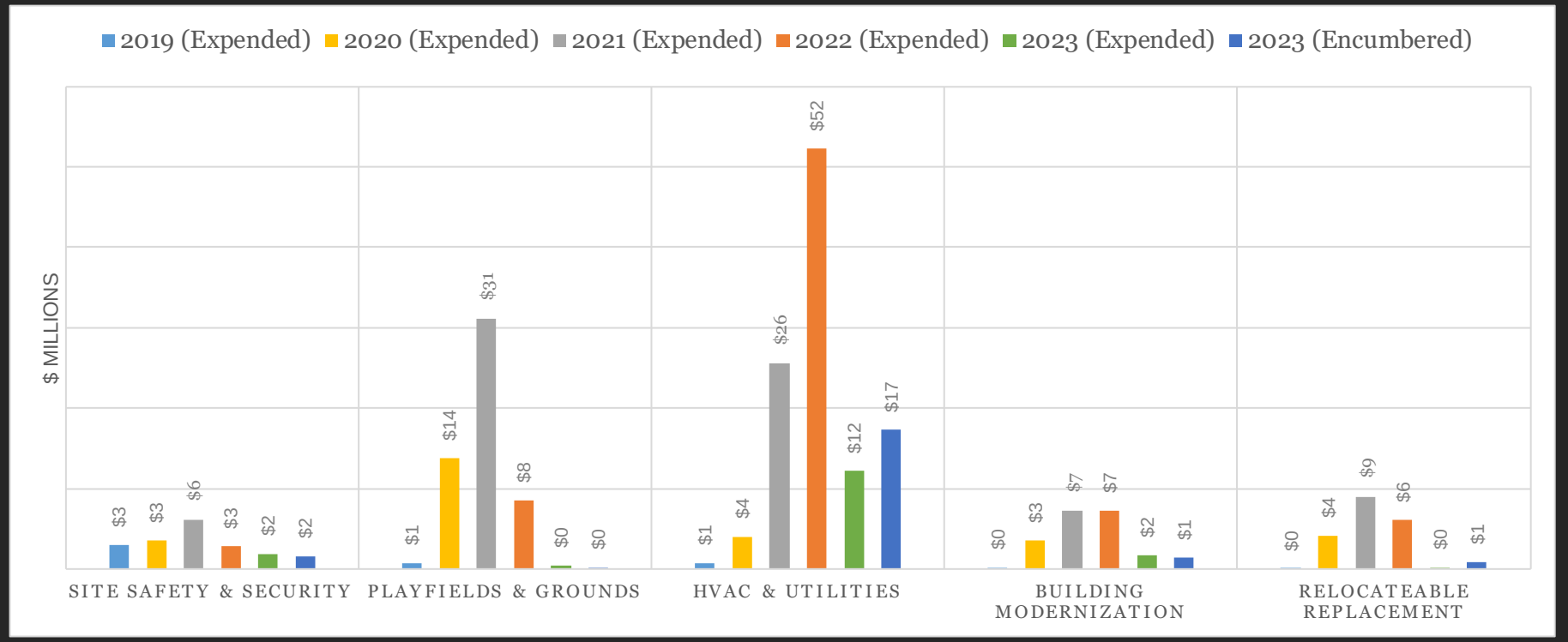
  $23M = Land

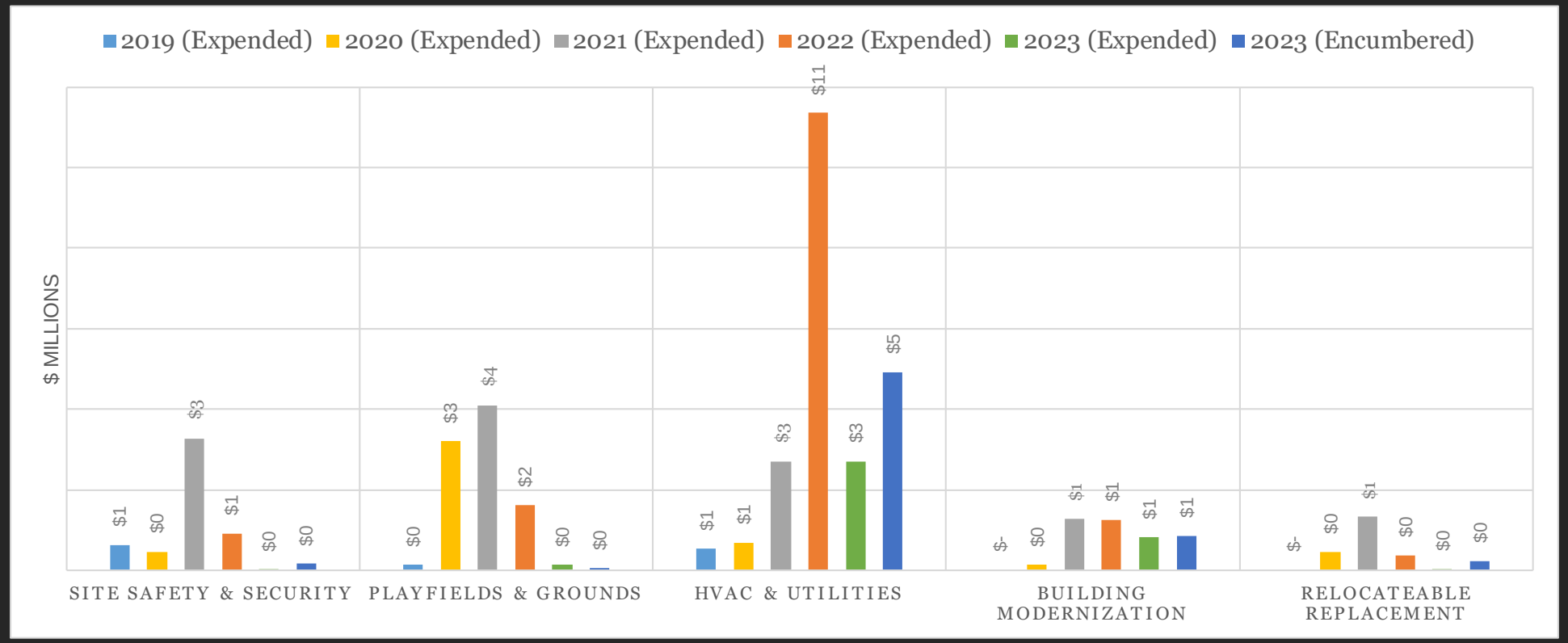
  $255M = Construction

  $3M = Startup - Furniture, Fixtures, Equipment

  $20M = COP Loan Financing Charges

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



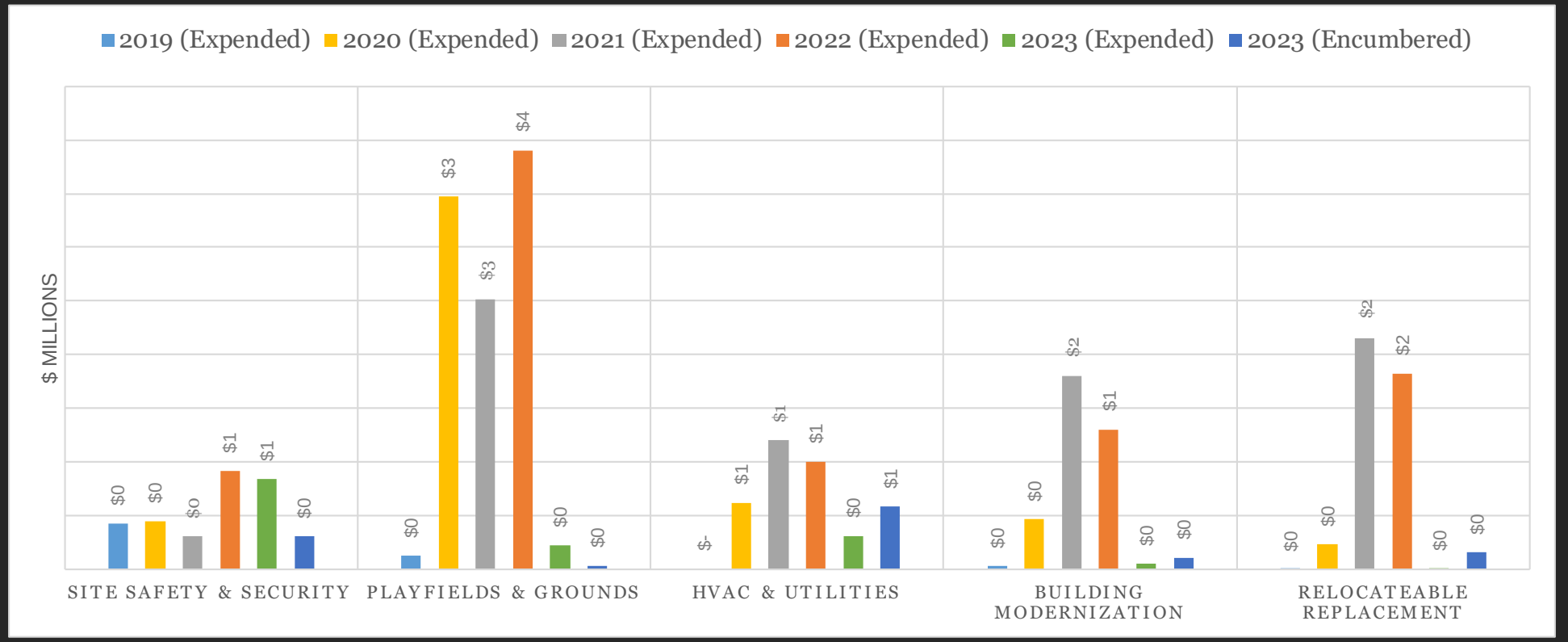


Adolfo Camarillo High School (1956)

Allotted = $46.49M

Projected = $44.32M

Surplus/Overrun = +$2.17M

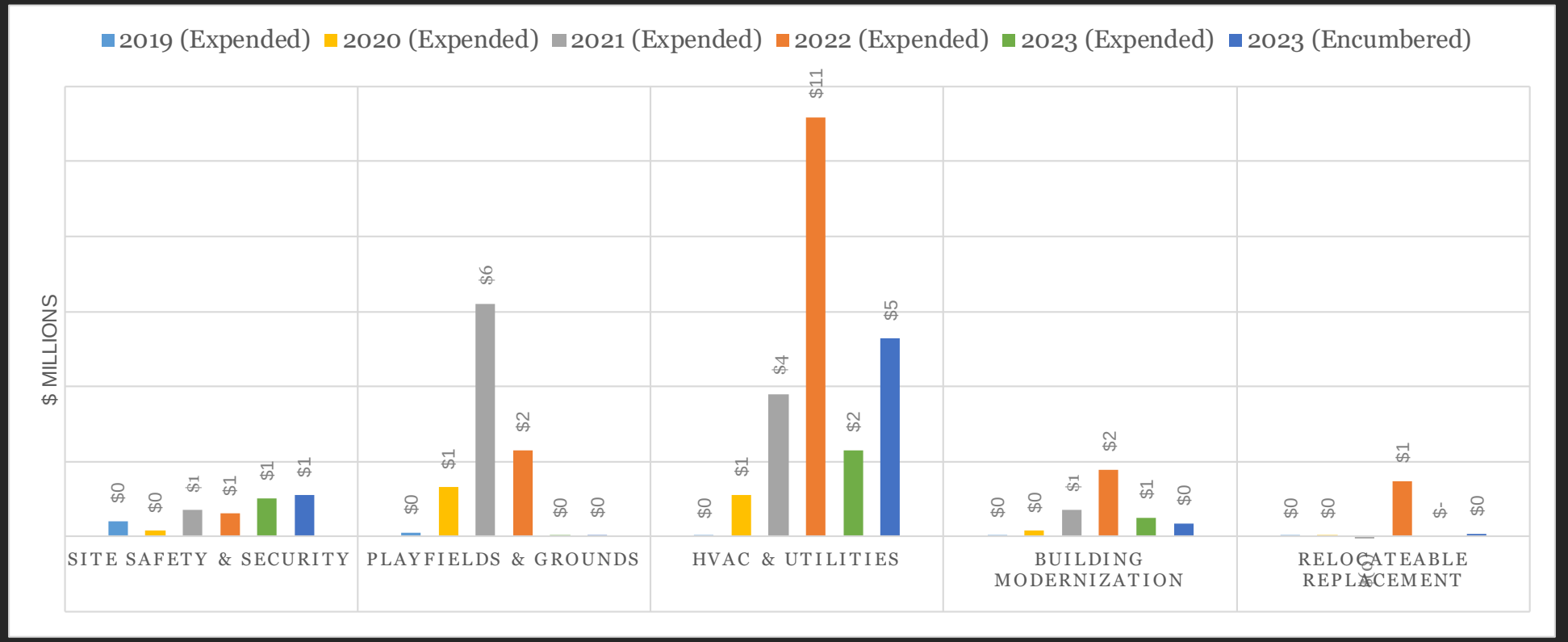


Hueneme High School (1959)

Allotted = $24.65M

Projected = $23.35M

Surplus/Overrun = -$0.69M

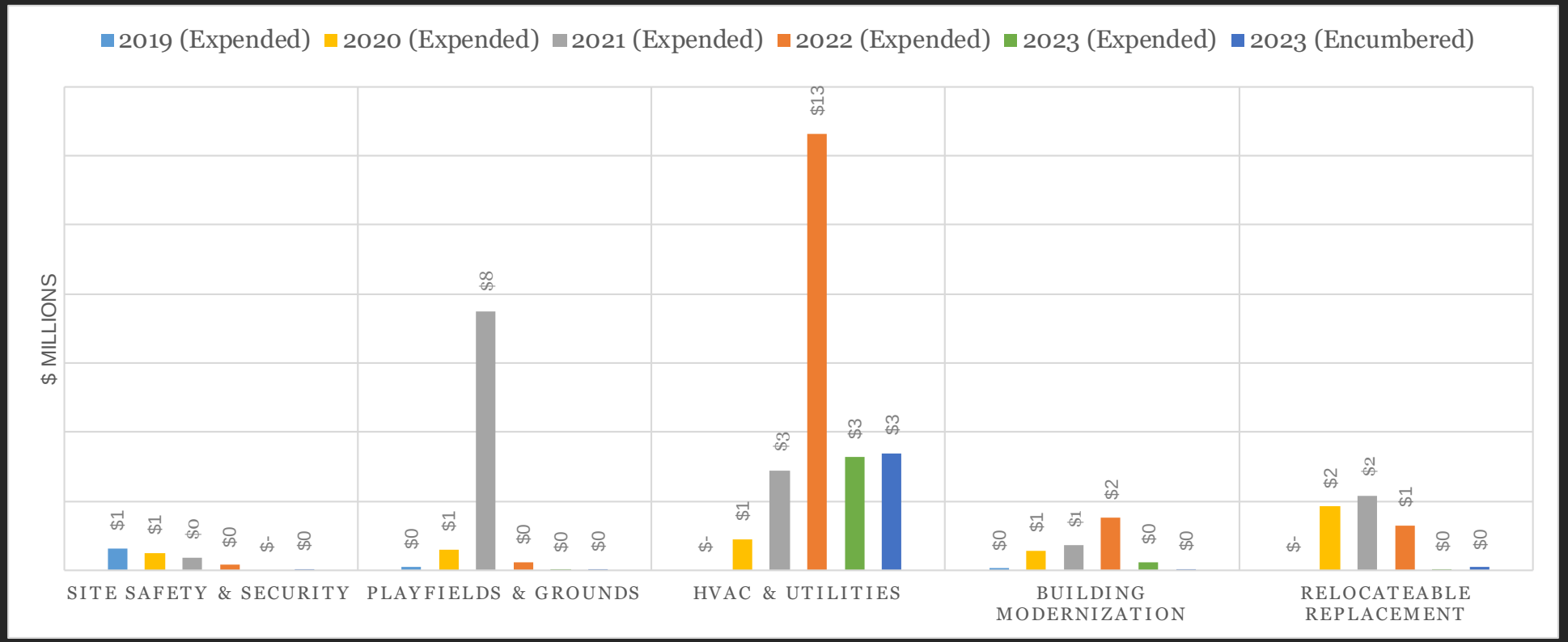


Rio Mesa High School (1965)

Allotted = $47.68M

Projected = $42.80M

Surplus/Overrun = +$4.88M

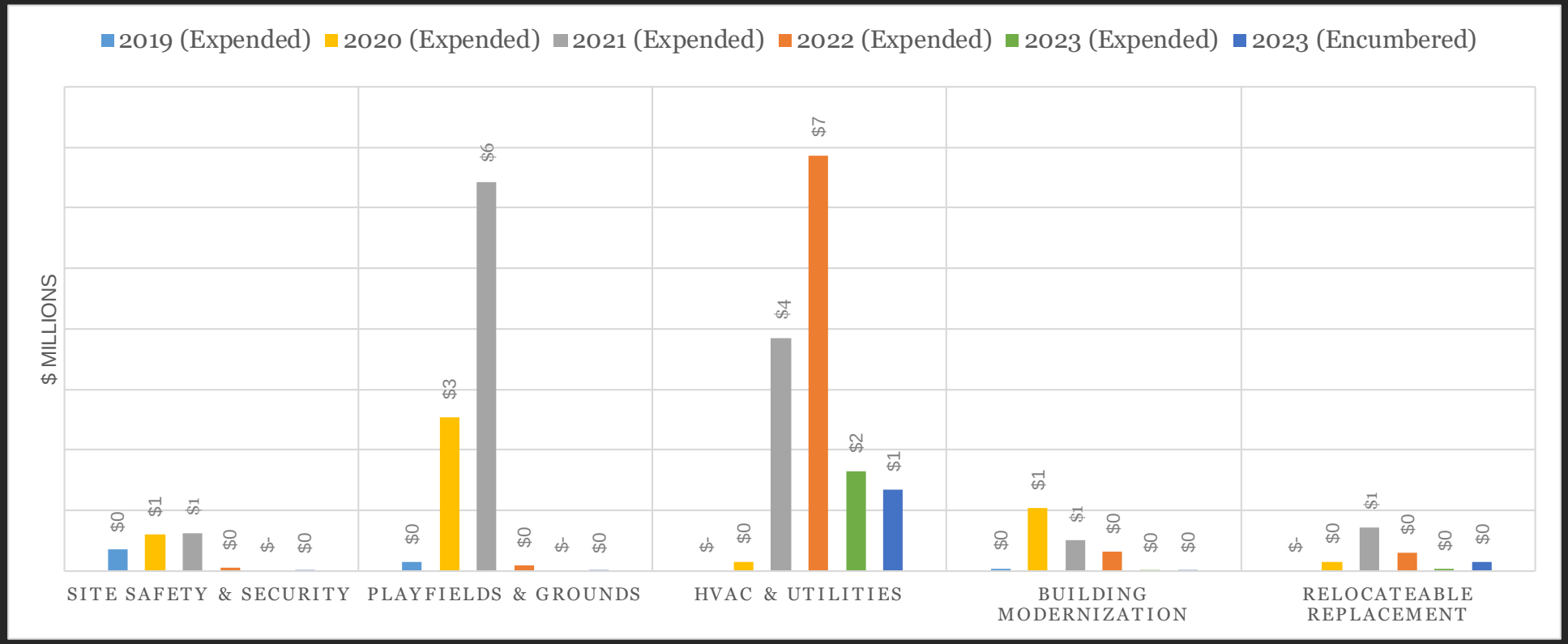


Channel Islands High School (1966)

Allotted = $41.88M

Projected = $41.84M

Surplus/Overrun = +$0.04M

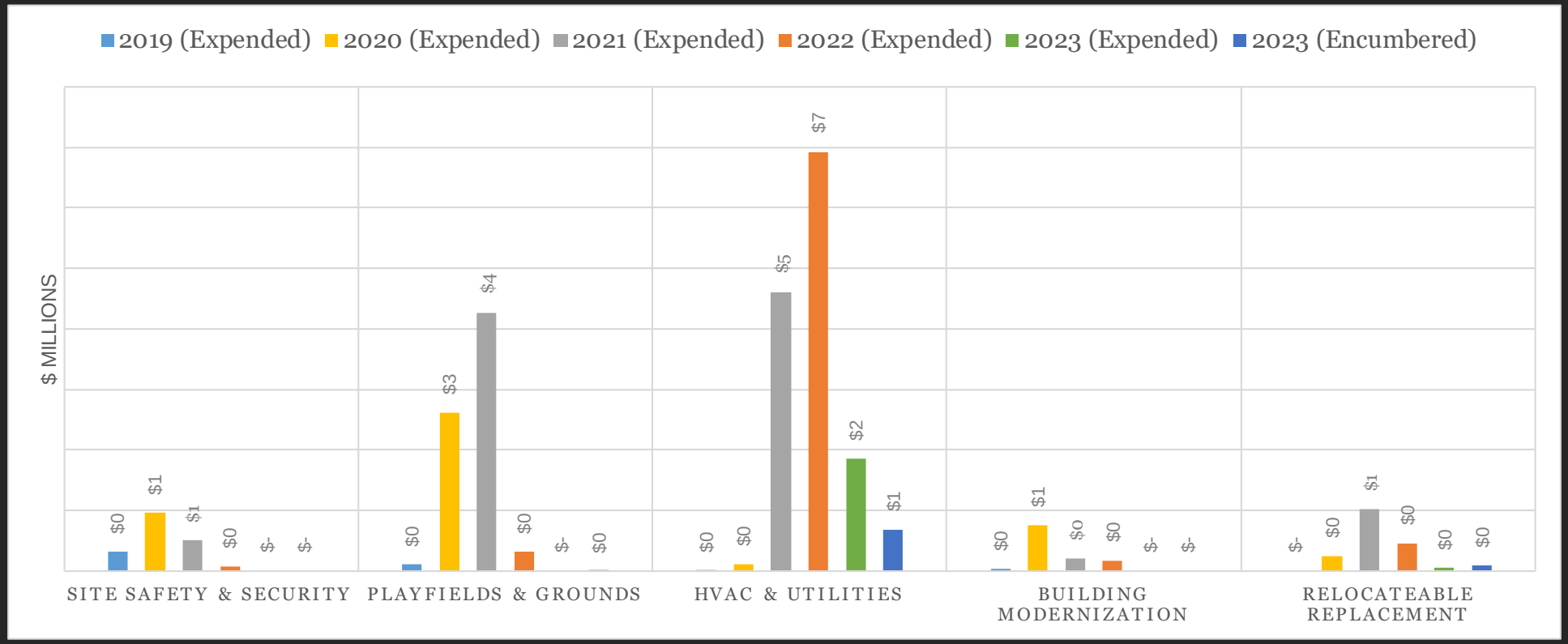


Oxnard High School (1995)

Allotted = $17.07M

Projected = $28.61M

Surplus/Overrun = -$11.5M

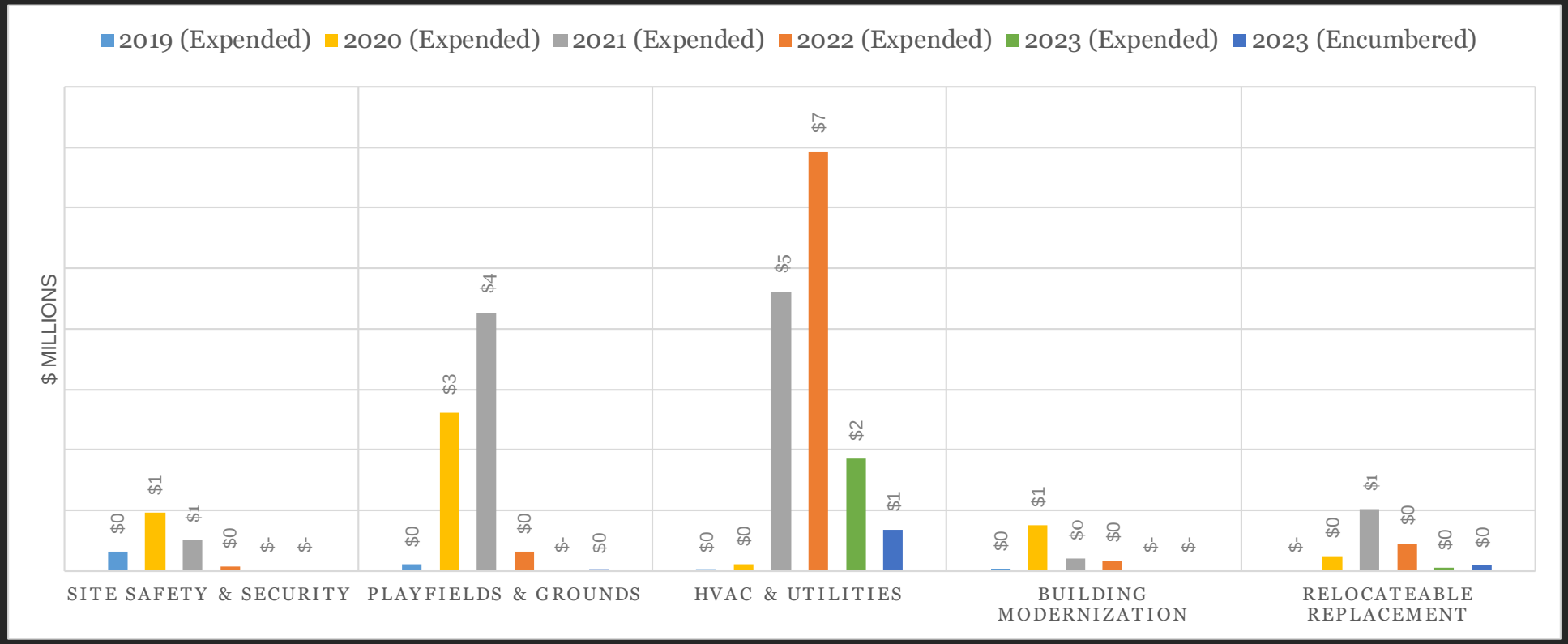


Pacifica High School (2001)

Allotted = $21.59M

Projected = $26.38M

Surplus/Overrun = -$4.78M



Rancho Campana High School (2015)

Allotted = $7.26M

Projected = $14.53M

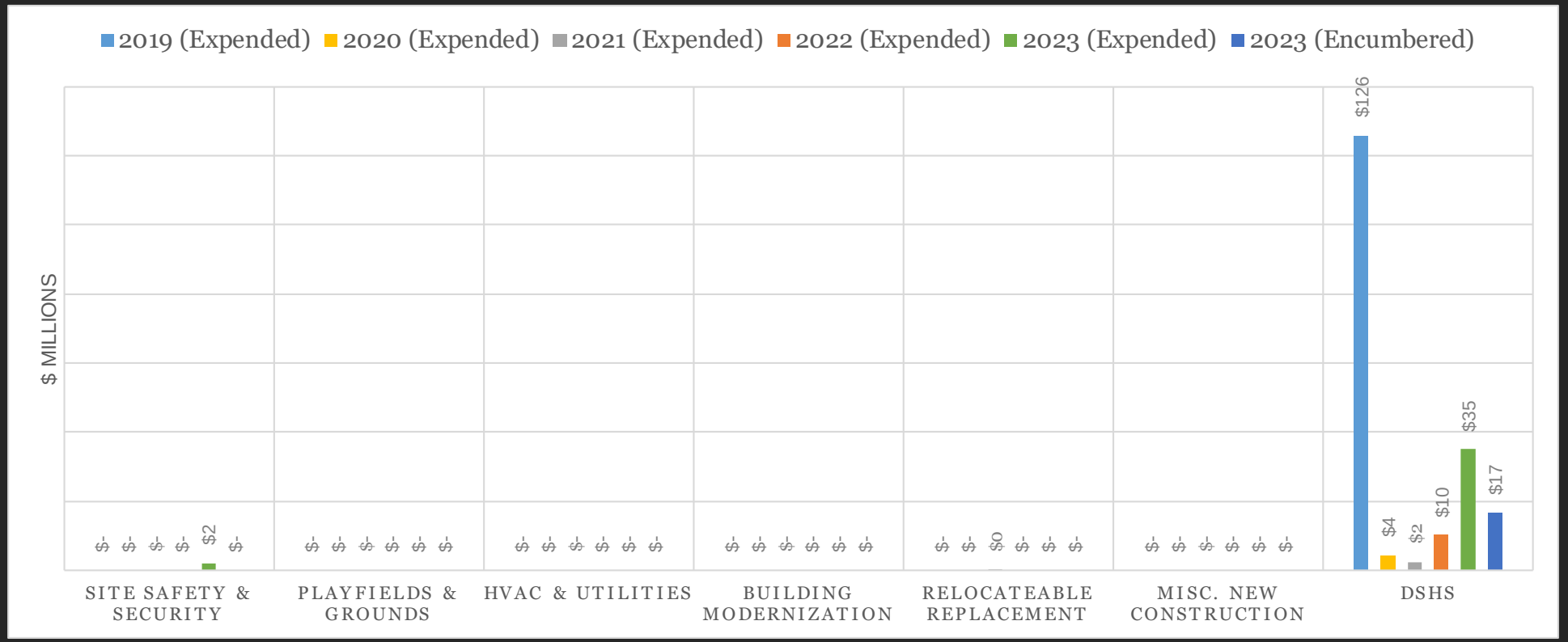
Surplus/Overrun = -$7.27M

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 form 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
Total revenues	212,791
Expenditures	
Current	
Plant services	641
Capital outlay	112,999,012
Debt service	
Principal	319,545
Interest and other	6,570
Total expenditures	113,325,768
Deficiency of Revenues over Expenditures	(113,112,977)
Other Financing Sources	
Transfers in	2,248,545
Other Sources - Proceeds from lease	90,398
Net financing sources	2,338,943
Net Change in Fund Balance	(110,774,034)
Fund Balance - Beginning	110,774,034
Fund Balance - Ending	$ -

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 XIIIA, 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

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CPAs & BUSINESS ADVISORS

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 missstatements 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.

Eide Bailly LLP

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

Oxnard Union High School District

EideBailly

CPAs & BUSINESS ADVISORS

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.

Eide Bailly LLP

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	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

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

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 fairly 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	$ 37,782

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	$ 7,360,076

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

EideBailly

CPAs & BUSINESS ADVISORS

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.

Eide Bailly LLP

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

EideBailly

CPAs & BUSINESS ADVISORS

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 XIIIA, 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 XIIIA, 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 XIIIA, 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.

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 XIIIA, 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 XIIIA, 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.

None reported.

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

OXNARD UNION HIGH SCHOOL DISTRICT

Creating Prosperity through Equity, Inquiry, and Wellness

May 2023 Measure A and Ongoing Projects Update

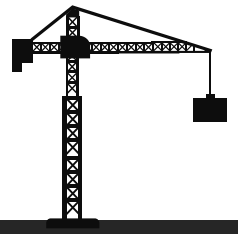
TED LAWRENCE- OUHSD

BRITTANY VILLASENOR – OUHSD

KARL ALDRIDGE - BERNARDS

Table of Contents

* PLA Goals and Update
* Del Sol High School Update
* HVAC Project Updates
* Construction Photo Updates
* Beyond Measure A



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

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*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 Camariillo 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 Comntract 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	$	-
Ammendment #2	$	1,091,725.00
Ammendment #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 Oders to Date	$	8,315,925.75
Total District Measure A Improvements	$	131,587,685.75

ADOLFO CAMARILLO
HIGH SCHOOL

Beyond Measure A – Facilities Projects

Estimated Cost (Future Project)			
	RRM/549	Safety Credits	Future State Facility Program and Other Reimbursements (or GF)
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
HIGH SCHOOL

Beyond Measure A – Facilities Projects

Estimated Cost (Future Project)			
	RRM/549	Safety Credits	Future State Facility Program and Other Reimbursements (or GF)
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)			
	RRM/549	Safety Credits	Future State Facility Program and Other Reimbursements (or GF)
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	

Beyond Measure A – Facilities Projects

Estimated Cost (Future Project)		
	RRM/549	**Safety Credits**
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

PACIFICA
HIGH SCHOOL

Beyond Measure A – Facilities Projects

Estimated Cost (Future Project)		
	RRM/549	**Safety Credits**
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)		
	RRM/549	**Safety Credits**
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	

RIO MESA
HIGH SCHOOL

Beyond Measure A – Facilities Projects

Estimated Cost (Future Project)		
	RRM/549	**Safety Credits**
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)		
	RRM/549	**Safety Credits**
RCHS		
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 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



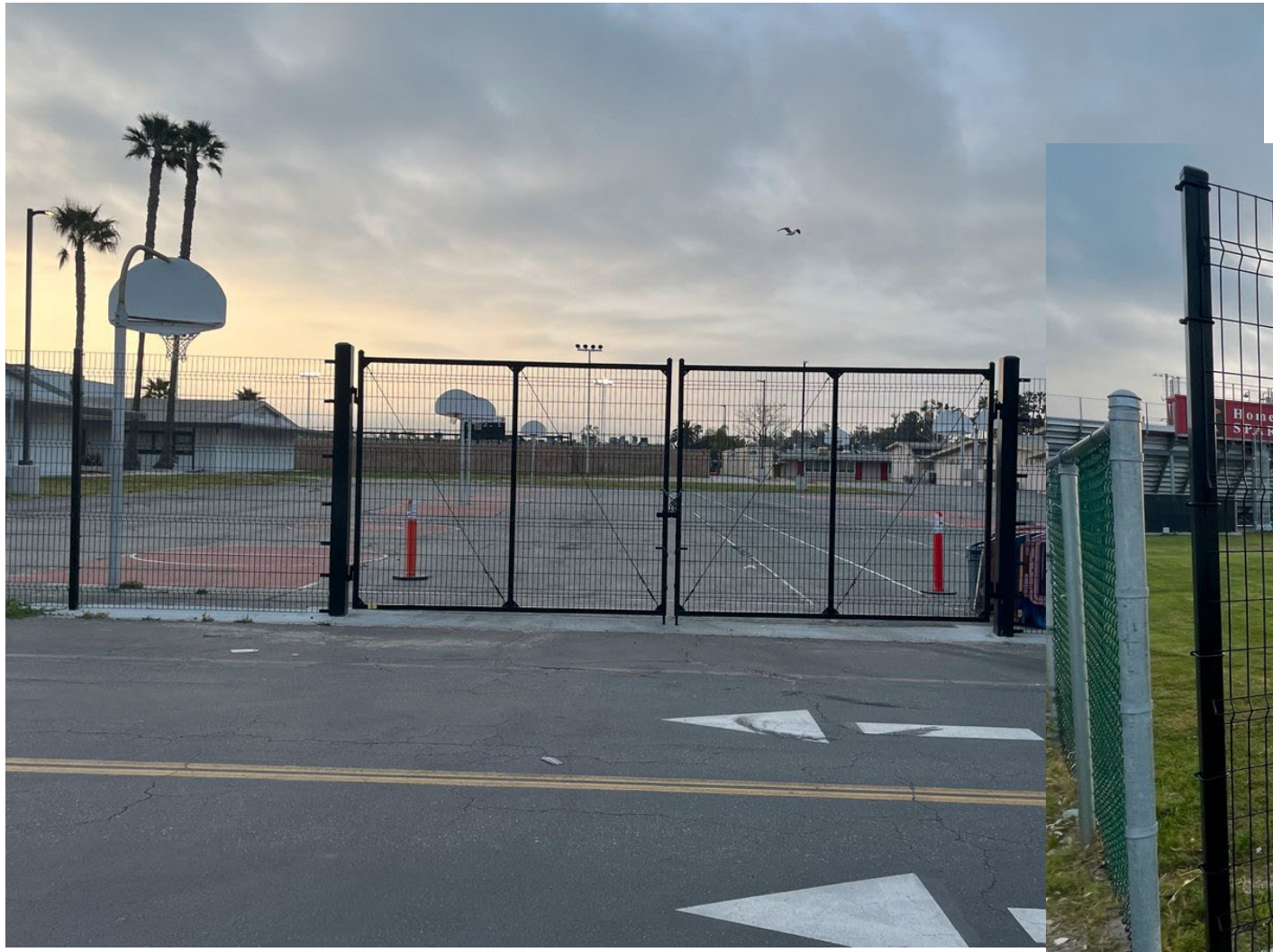


Rio Mesa Perimeter Fence Project Photos





Rio Mesa Perimeter Fence Project Photos





Adolfo Camarillo Bus Barn Renovation Project Photos





Adolfo Camarillo Bus Barn Renovation Project Photos



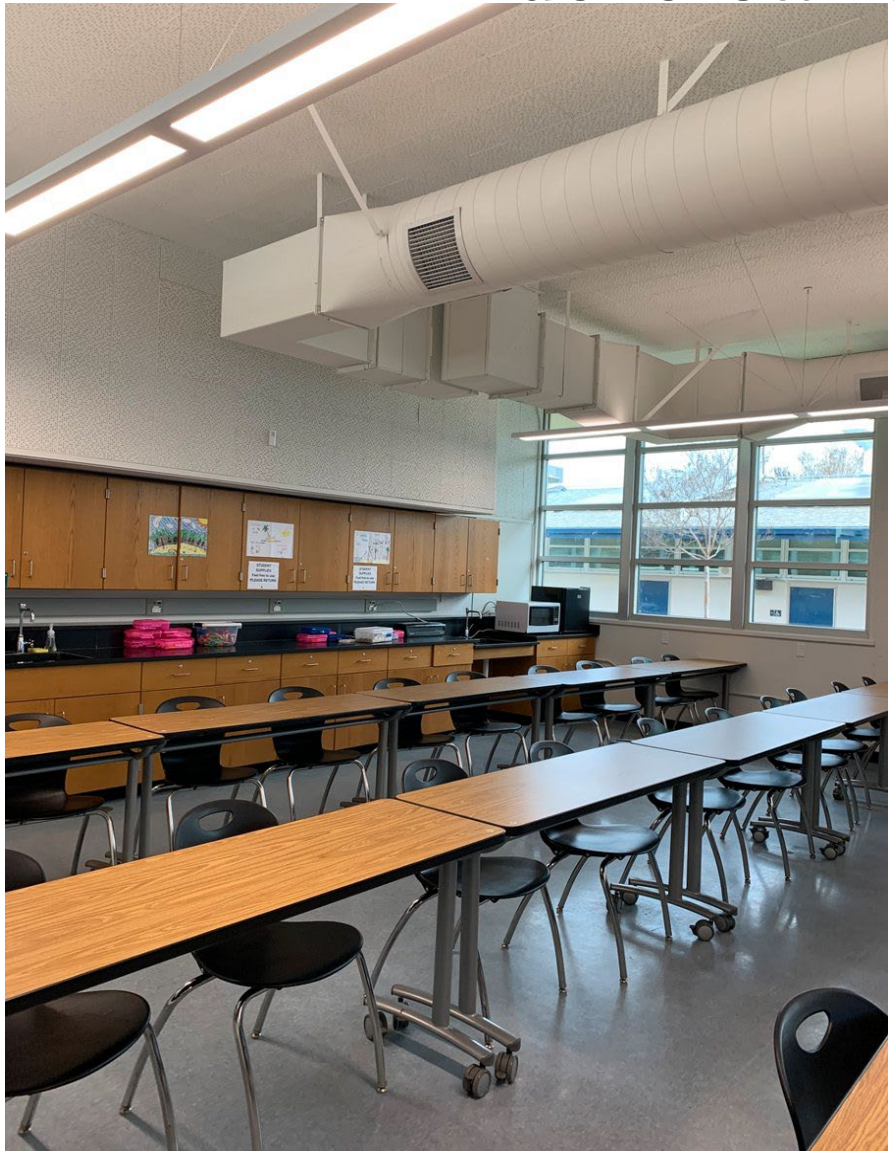


Adolfo Camarillo HVAC Project Photos





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



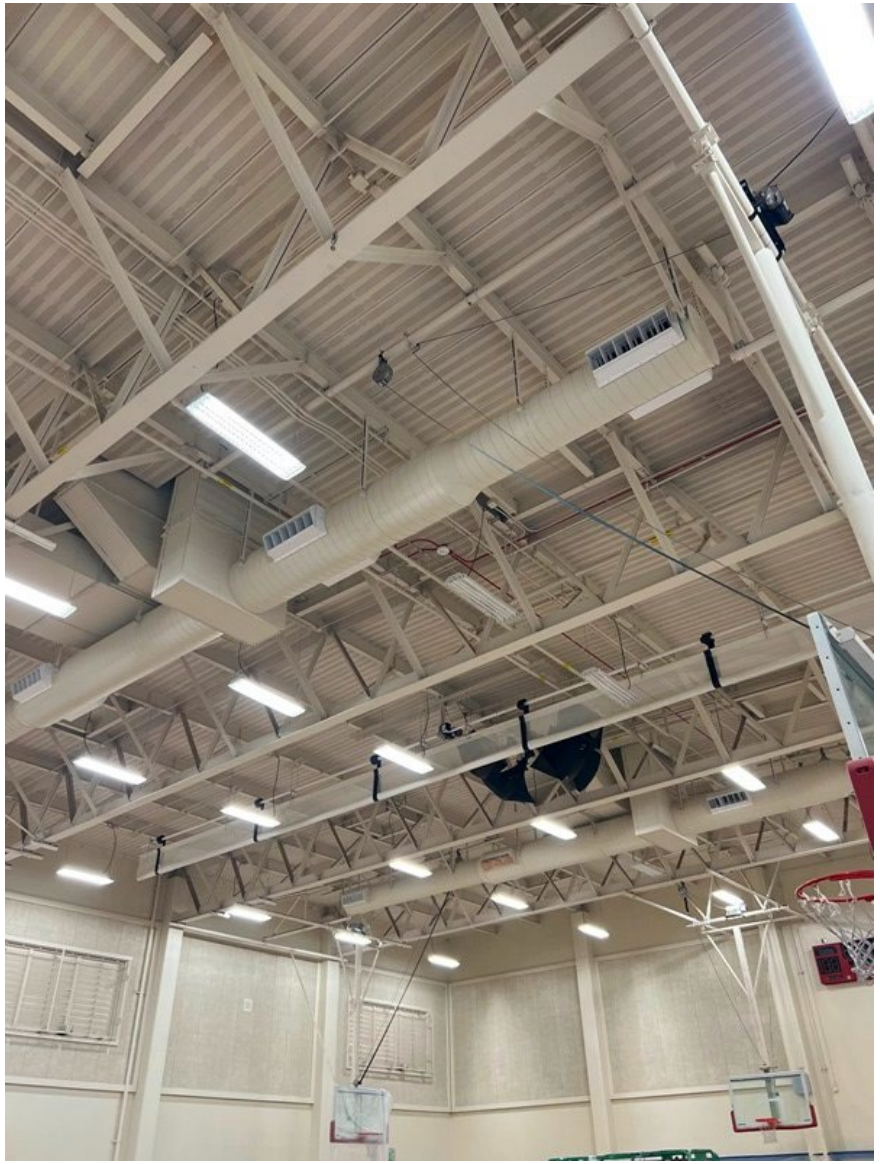
Pacifica High HVAC Photos

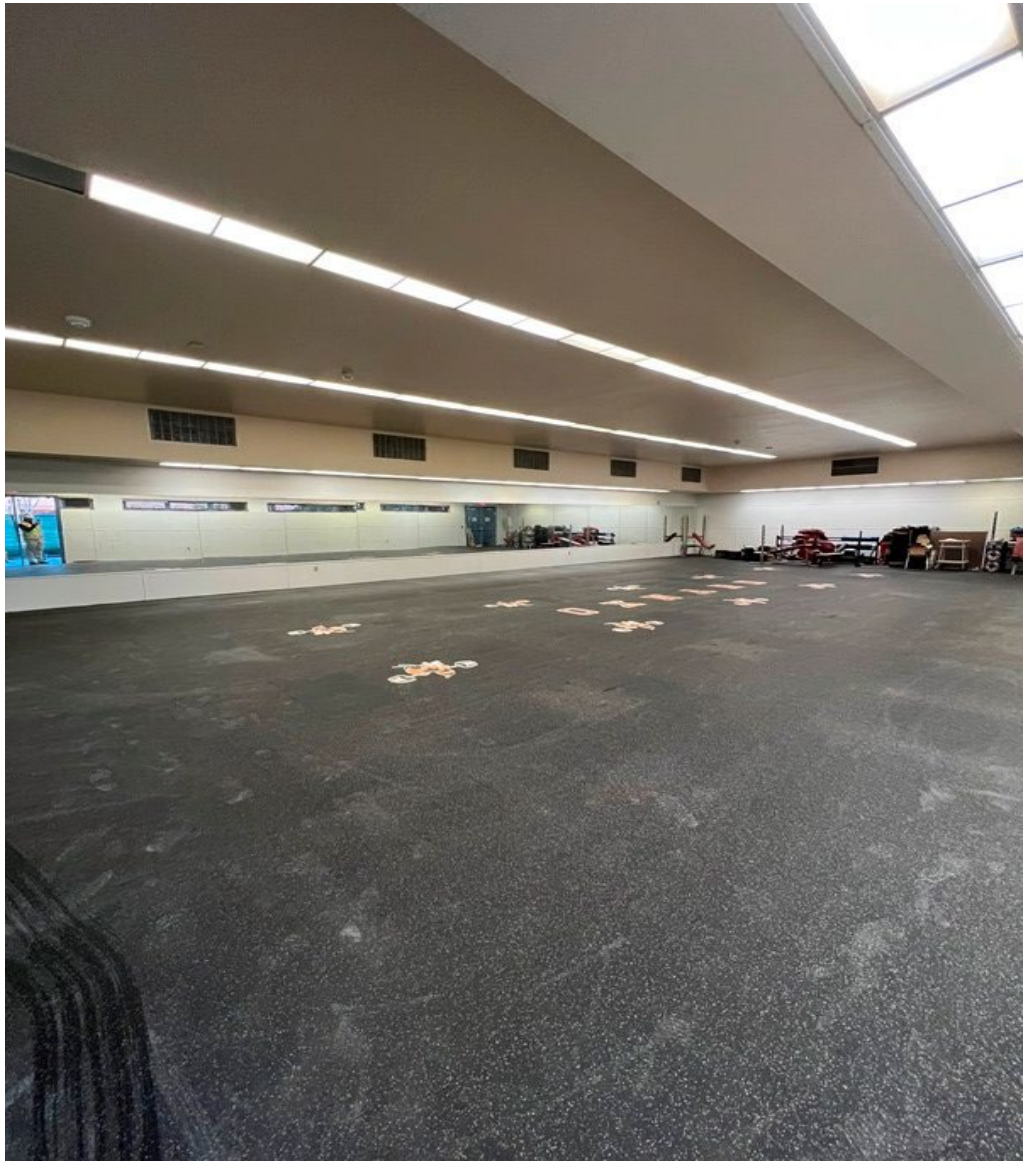


Pacifica High HVAC Photos



Oxnard High HVAC Photos



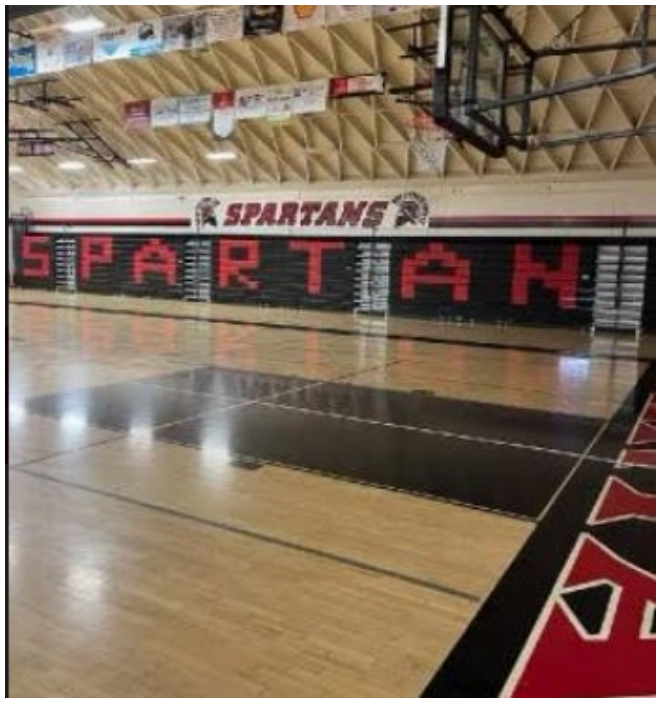


Hueneme HS Perimeter Fencing Photos





Rio Mesa HS Interior Bleachers



Adolfo Camarillo HS Interior Bleachers





Channel Islands HS Interior Bleachers





Hueneme HS Interior Bleachers



