



OUSD MEASURES CITIZENS' OVERSIGHT COMMITTEE ANNUAL REPORT

March 12, 2025

Presenter:

Diana Fascenelli

Citizens' Oversight Committee Chairperson

What is the Citizens' Oversight Committee (COC)?

Ed Code 15278 (b) - The COC is an independent body of volunteers whose purpose is to:

1. Inform the public concerning the expenditure of bond revenues
2. Actively review and report on the proper expenditure of taxpayers' money for school construction
3. Advise the public as to whether a school district is in compliance with the requisite requirements of the California Constitution with respect to the expenditure of funds for school construction

Annual Report Ed Code 15280 (b) - A report shall be issued at least once a year. This is the eighth Annual Report of the COC for Bond Measure S.

Who Serves on the COC?

A COC is required by the voters as part of the 2016 election and Proposition 39. Prospective members fill out an application, and then are nominated by the Superintendent and appointed by the District's Board of Education. State law requires at least five members, who are active members in the following:

- Business Organization
- Senior Citizen Organization
- Bona fide Taxpayer Organization
- Parent or Guardian of a child enrolled in the District
- Parent or Guardian of a child enrolled in the District and active member of Parent-Teacher Organization
- Representative-at-Large

COC Members

- **Diana Fascenelli, Chairperson (Representative at Large)**
- **Dan Slater (Business Organization Representative)**
- **Patricia Buttress (Bona Fide Tax Payers' Association)**
- **Bill Campbell (Representative at Large) – *Resigned January 26, 2025***
- **Nicol Jones (Parent-Teacher Organization Representative) – *Resigned August 26, 2024***
- **Mrunal Shah (Parent Representative)**
- **Bill Utter (Senior Citizens' Organization Representative)**

To find out more information regarding the Committee, Meeting Agendas, Minutes, Bylaws, presentation documents, and/or project budgets please use the web link:

<https://www.orangeusd.org/measure-s/coc>

Measure S Financial Mechanics

- Measure S Program expenditures are tracked separately:
 - Fund 21 – School Bond Measure S (Building Fund)
 - District Contributions
 - Bond Proceeds
 - Fund 35 – State School Building Fund
 - State Grant Contributions
- Measure S Bonds - Series A (\$188 million) were issued in August 2018
- Measure S Bonds - Series B (\$100 million) were issued in June 2022
- All four comprehensive high school STEM Centers have been completed. Canyon High School Phase I (Admin Building to Kitchen Conversion) is also completed.
- **Over \$56.7 million in total expenditures between July 1, 2023 and June 30, 2024**
- Phase II projects total \$100 million. El Modena, Orange, and Villa Park High School projects are underway. All Phase II projects continue to be on schedule to be completed by the 2025-2026 school year.

Budget & Expenditures Report 6/30/24

Total Expenditures Through 6/30/24

MEASURE "S" GENERAL OBLIGATION BOND BUILDING FUND OF ORANGE UNIFIED SCHOOL DISTRICT

*Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2024*

REVENUES

Interest earnings	\$ 4,018,803
Fair market value adjustment	<u>985,780</u>

Total Revenues	<u>5,004,583</u>
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EXPENDITURES

Current:

Materials and supplies	70,482
Services and other operating expenditures	237,587
Capital outlay	<u>56,394,649</u>

Total Expenditures	<u>56,702,718</u>
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Net Change in Fund Balance	(51,698,135)
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Fund Balance, July 1, 2023	<u>108,465,861</u>
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Fund Balance, June 30, 2024	<u>\$ 56,767,726</u>
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Summary of 2024 COC Activities

- **January 24, 2024** – Review and Discussion of the following:
 - New Orange Unified School District Senior Executive Director of Facilities and Planning Introduction
 - Measure S Bond Audit 2022-2023 Review by Nigro & Nigro
 - COC Member Agenda Item Requests: Portables District Wide (Age and Count) AND Living Skills Classroom Expenditure Breakdowns
 - Measure S Update Presentation
 - OUSD Board Approved Rebates and Surplus Property
- **August 28, 2024** – Review and Discussion of the following:
 - Parent-teacher Organization Representative Resignation
 - Measure S Update Presentation
- **October 23, 2024** – Review and Discussion of the following:
 - COC Member Agenda Request: Presentation of Pay Application/Invoices
 - Measure S Update Presentation

COC Statement of Compliance

- The 2023-2024 annual report has been submitted to the Orange Unified School District (OUSD) Board of Education by the Citizens' Bond Oversight Committee (COC) in accordance with California Education Code Section 15280(b).
- The COC reviewed the Nigro & Nigro Annual Measure S Bond Audit at its meeting on March 4, 2025 and declare that OUSD is in compliance with the requirements of Section 1 of Article XIII A of the California Constitution (Proposition 39).