OUSD MEASURE S CITIZENS' OVERSIGHT COMMITTEE ANNUAL REPORT

April 16, 2026

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 ninth 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, followed by a nomination by the Superintendent and appointment 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 Taxpayers' Association)
- Nicol Jones (Representative at Large)
- Kimberly Buchan (Parent-Teacher Organization Representative)
- 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)

- Measure S Bonds - Series A ($188 million) was issued in August 2018
- Measure S Bonds - Series B ($100 million) was issued in June 2022
- Over $24.09 million in total expenditures between July 1, 2024, and June 30, 2025

- All Phase II projects continue to be on schedule to be completed by the 2025-2026 school year.

Budget & Expenditures Report 6/30/25

Total Expenditures Through 6/30/25

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, 2025

REVENUES	
Interest earnings	$ 2,073,557
Fair market value adjustment	609,177
Total Revenues	2,682,734
EXPENDITURES	
Current:	
Materials and supplies	57,695
Services and other operating expenditures	1,171,284
Capital outlay	22,780,057
Total Expenditures	24,009,036
OTHER FINANCING SOURCES (USES)	
Transfers out	(120,413)
Net Change in Fund Balance	(21,446,715)
Fund Balance, July 1, 2024	56,767,726
Fund Balance, June 30, 2025	$ 35,321,011

Measure S Financial Overview: Inception to June 30, 2025

Total bond authorization and issued:	**$288,000,000.00**
Total expenditures to June 30, 2025:	**$269,846,071.76**
Remaining program bond proceeds balance:	**$ 18,153,928.24**

Fiscal Year 2024-25 Expenditures Actively Reviewed - Canyon High School

Beginning Balance (7/1/2024)	Ending Balance (6/30/2025)
$7,523,679.16	$6,626,852.85

	Budget	Contracted to Date	Expended to Date	FY 24/25 Expense Jul '24 - Jun '25	% Expended
Canyon HS Science Center - Phase 1					
Soft Costs - Planning & Development	$4,116,143	$4,116,142	$4,116,142	$6,199	100.00%
Hard Costs - Construction	$50,112,631	$50,107,784	$50,107,784	$58,695	99.99%
Total Canyon HS Science Center (Phase 1)	$54,228,774	$54,223,926	$54,223,926	$64,894	99.99%

	Budget	Contracted to Date	Expended to Date	FY 24/25 Expense Jul '24 - Jun '25	% Expended
Canyon HS Modernization (Phase 2)					
Soft Costs - Planning & Development	$850,616	$789,355	$752,734	$22,344	88.49%
Hard Costs - Construction	$10,726,486	$10,468,941	$10,396,487	$809,589	96.92%
Total Canyon HS Modernization (Phase 2)	$11,577,103	$11,258,296	$11,149,221	$831,932	96.30%

Fiscal Year 2024-25 Expenditures Actively Reviewed - El Modena High School

Beginning Balance (7/1/2024)	Ending Balance (6/30/2025)
$16,089,809.00	$2,330,069.53

	Budget	Contracted to Date	Expended to Date	FY 24/25 Expense Jul '24 - Jun '25	% Expended
El Modena HS Science Center - Phase 1					
Soft Costs - Planning & Development	$2,574,148	$2,574,148	$2,574,148	$0	100.00%
Hard Costs - Construction	$33,143,322	$33,139,783	$33,139,783	$0	99.99%
Total El Modena HS Science Center (Phase 1)	$35,717,471	$35,713,932	$35,713,932	$0	99.99%

	Budget	Contracted to Date	Expended to Date	FY 24/25 Expense Jul '24 - Jun '25	% Expended
El Modena HS Modernization (Phase 2)					
Soft Costs - Planning & Development	$2,822,848	$2,542,513	$2,489,158	$244,299	88.18%
Hard Costs - Construction	$35,389,493	$34,881,631	$31,466,840	$13,515,440	88.92%
Total El Modena HS Modernization (Phase 2)	$38,212,341	$37,424,143	$33,955,999	$13,759,739	88.86%

Fiscal Year 2024-25 Expenditures Actively Reviewed - Orange High School

Beginning Balance (7/1/2024)	Ending Balance (6/30/2025)
$6,940,223.00	$4,840,499.64

	Budget	Contracted to Date	Expended to Date	FY 24/25 Expense Jul '24 - Jun '25	% Expended
Orange HS Science Center - Phase 1					
Soft Costs - Planning & Development	$3,088,685	$3,088,685	$3,088,685	$0	100.00%
Hard Costs - Construction	$39,317,756	$39,314,217	$39,314,217	$0	99.99%
Total Orange HS Science Center - Phase 1	$42,406,440	$42,402,901	$42,402,901	$0	99.99%

	Budget	Contracted to Date	Expended to Date	FY 24/25 Expense Jul '24 - Jun '25	% Expended
Orange HS Modernization - Phase 2					
Soft Costs - Planning & Development	$1,797,888	$1,762,064	$1,736,823	$132,683	96.60%
Hard Costs - Construction	$24,762,651	$24,125,683	$23,019,777	$1,967,040	92.96%
Total Orange HS Modernization - Phase 2	$26,560,539	$25,887,747	$24,756,599	$2,099,723	93.21%

Fiscal Year 2024-25 Expenditures Actively Reviewed - Villa Park High School

Beginning Balance (7/1/2024)	Ending Balance (6/30/2025)
$11,609,252.73	$4,356,506.22

	Budget	Contracted to Date	Expended to Date	FY 24/25 Expense Jul '24 - Jun '25	% Expended
Villa Park HS Science Center - Phase 1					
Soft Costs - Planning & Development	$3,328,710	$3,166,111	$3,166,111	$9,408	95.12%
Hard Costs - Construction	$31,151,246	$31,139,199	$31,139,199	-$7,015	99.96%
Total Villa Park HS Science Center - Phase 1	**$34,479,956**	**$34,305,310**	**$34,305,310**	**$2,392**	**99.49%**

	Budget	Contracted to Date	Expended to Date	FY 24/25 Expense Jul '24 - Jun '25	% Expended
Villa Park HS Modernization - Phase 2					
Soft Costs - Planning & Development	$2,672,041	$2,518,253	$2,392,009	$260,690	89.52%
Hard Costs - Construction	$33,508,263	$31,959,795	$30,946,175	$6,989,665	92.35%
Total Villa Park HS Modernization (Phase 2)	**$36,180,304**	**$34,478,048**	**$33,338,184**	**$7,250,354**	**92.14%**

Accumulated Bond Interest

- Interest accumulated through June 30, 2025: **$16,746,938.**
- Interest to be expended on Measure S Projects in *Phase III*

	Budget
Program Bond Interest	
Unallocated Bond Interest	
Beginning Balance	$14,673,381
Interest Earned	$2,073,557
	$16,746,938
Program Bond Interest	**$16,746,938**

Summary of 2025 COC Activities

- **<u>January 22, 2025</u>**
  - Meeting cancelled due to lack of quorum.
- **<u>March 4, 2025</u> – Review and Discussion of the following:**
  - New Orange Unified School District Superintendent Introduction (*Michael Christensen*)
  - Measure S Bond Audit 2023-2024 Review by Nigro & Nigro
  - Measure S Update Presentation
  - Update On COC Member Search: *Representative at Large & Parent-Teacher Organization Representative*
- **<u>October 22, 2025</u> – Review and Discussion of the following:**
  - New COC Member Introduction: Nicol Jones (*Representative at Large*) & Kimberly Buchan (*Parent-Teacher Organization Representative*)
  - New Orange Unified School District Superintendent Introduction (*Dr. Rachel Monárrez*)
  - Measure S Update Presentation
  - Member Requests: District Staff Update on Bond Project Pending Litigation, Status of Compliance Regarding Arbitrage & Conclusions of Potential Rebates, County Investment Information

MEASURE S

PHASE I

All Four
High Schools
Received
New Science Centers

Including:
(48) Laboratories,
(16) General Classrooms,
(6) Living Skills Classrooms

Canyon High School

Orange High School

Villa Park High School

El Modena High School

MEASURE S

PHASE II

Canyon HS:

Building 400 - Modernize (12) Classrooms

Orange HS:

Student Services & Administration Building -Offices and (6) New Classrooms

Villa Park HS:

Building 500 - (18) New Labs and Classrooms

El Modena HS:

Buildings 200, 300, 400, 500 and 800 Modernization

Canyon High School

Orange High School

Villa Park High School

El Modena High School

Measure S Program Update – Phase III

The District is currently working with Architects to provide an assessment of existing conditions and recommendations for a range of campus improvements at the following sites:

- **El Modena High School**
  - *Single point entry and perimeter fencing, new administration and classroom building*
- **Canyon High School**
  - *Classroom flooring replacement, interior finishes (including lights, paint, teaching walls), IT infrastructure, single point of entry fencing, restroom building in lower fields, A/V, fire alarm upgrades*
- **Orange High School**
  - *Interior finishes (including lights, paint, door hardware), IT infrastructure, portable classrooms removal and re-organization for parking lot, agricultural classroom renovation*
- **Villa Park High School**
  - *Single point entry fencing, modernize administration offices, classrooms modernization (including floor, lights, teaching walls, roof upgrades), portable removal, amphitheater asphalt, turf and bleachers replacement, restroom facility installation, A/V upgrades, IT infrastructure*

COC Statement of Compliance

- The 2024-2025 annual audit report has been submitted to the Orange Unified School District (OUSD) Board of Education in accordance with California Education Code Section 15280(b).

- The COC reviewed the Nigro & Nigro Annual Measure S Bond Audit at its meeting on February 18, 2026. Based on the performance audit, OUSD has complied with the requirements of Section 1 of Article XIII A of the California Constitution (Proposition 39).