

Eureka City Schools Citizens' Oversight Committee
2100 J Street, Eureka, CA 95501

REGULAR MEETING

4:00 P.M.

April 29, 2026

AGENDA

- A. CALL TO ORDER OF REGULAR MEETING
- B. PUBLIC COMMENT ON NONAGENDA ITEMS
- C. CONSENT
 - 1. Minutes of the Regular Meeting of February 25, 2026
- D. DISCUSSION / ACTION
 - 2. Review and Approve the Annual Report to the Community
 - Measure T
- E. DISCUSSION
 - 3. Dissolution of the Citizens' Oversight Committee
 - 4. Financial Update: Review Expenditure Reports
 - Measure S
 - Measure T
 - 5. Projects Update
 - Measure S
 - Measure T
 - 6. Community Conversations
 - 7. Optional Informal Meeting: September 16, 2026 (proposed)
- F. ADJOURNMENT

NOT OFFICIAL UNTIL APPROVED ON April 29, 2026

Eureka City Schools Citizens' Oversight Committee
2100 J Street, Eureka, CA 95501

REGULAR MEETING

4:00 PM

February 25, 2026

MINUTES

A. CALL TO ORDER OF OPEN SESSION

Chair Denise Jones called the regular meeting to order at 4:05 p.m.

Members Present: Denise Jones, Wendy Harper, Shalise Miles, Becky Reece, Lucky Syphanthong

Members Absent:

Staff Present: Paul Ziegler, Evan Roberts, Johnna Emery, Jen Snipes

B. PUBLIC COMMENT ON NONAGENDA ITEMS

There were no public comments on non-agenda items.

C. CONSENT

1. Minutes of the Regular Meeting of December 17, 2025

M/S Reece/Harper. All in favor. Motion carries.

D. DISCUSSION/ACTION

There were no discussion/action items.

E. DISCUSSION

2. Receive and Review 2024-25 Measure T Performance and Financial Bond Audit

a) Presented by Eide Bailly, LLC

CPA and Partner Alicia Herrera of Eide Bailly, LLC presented the 2024-25 Measure T performance and financial bond audit.

Ms. Herrera stated that Measure S funding closed last year and that this was the conclusion of Measure T.

Financial Statement: It was reported to the committee that \$14.6 million was spent in the fiscal year. The audit was clean and free of non-compliance.

Performance Statement: Ms. Herrera affirmed that the bond funding was used in accordance of the measure and there were no findings to report.

NOT OFFICIAL UNTIL APPROVED ON April 29, 2026

3. Financial Update: Review Expenditure Reports

Director of Fiscal Services Johnna Emery gave an update of expenditures to the committee.

- *Measure S and Measure T*

Johnna reiterated that Fund 23 and 22 (Measure S and T) have been completely spent.

Assistant Superintendent Paul Ziegler noted that mostly everything on the Measure S and Measure T project lists was accomplished, with the main exception being the Alice Birney office alterations, as the project came in well over budget and was shelved.

4. Projects Update

Director of Maintenance, Facilities, and Operations Evan Roberts reported out on projects in progress.

- *Measure S*

EHS Gym:

The project is complete other than receiving some closeout documents from the contractor.

The new bus loop opened on Monday and the new parking lot is now open for evening events. Everything seems to be going smoothly.

- *Measure T*

Weather is hindering the contractor right now.

The fieldhouse and the snack bar are coming along nicely.

We are currently working through some issues on the baseball field rock base. The synthetic turf for baseball is here but cannot be installed until the rock base issues are resolved. The football/soccer field will be the next field worked on, followed by the softball field.

The new lighting for the football/soccer field has been installed and the press box received a partial refurbish. In-house maintenance will finish the press box at a later date. We hope to have the stadium open in the fall of 2026.

5. Community Conversations

There were no community conversations to report.

6. Next Meeting Dates:

April 29, 2026 was confirmed by the COC as the next and last official meeting date and August 19th was proposed as a potential informal meeting date.

7. Topics for Next Agenda

- Annual Report
- Dissolution of the COC

NOT OFFICIAL UNTIL APPROVED ON April 29, 2026

F. ADJOURNMENT

Chair Jones adjourned the meeting at 5:02 p.m.

Respectfully submitted,

Paul Ziegler
Assistant Superintendent / Business Services

Recording Secretary, Jen Snipes

CHAIR OF THE COMMITTEE

DATE

MEASURE T
FOURTH ANNUAL REPORT TO THE COMMUNITY
July 1, 2024 – June 30, 2025

This is the fourth, and final, annual report to the community by the Citizens' Oversight Committee (COC) concerning the status of the School Improvement Bond Measure T, approved by Eureka voters in March 2020. Bond Measure T authorized \$18 million for projects specific to Eureka High School.

Pursuant to state law, the Eureka City Schools' Governing Board appointed a Citizens' Oversight Committee, an independent committee representing various segments of the community. Responsibilities of the Committee include informing the public regarding bond construction projects and their costs, ensuring the projects are within the scope of the bond measures and that no bond proceeds are used for any teacher or administrative salaries or other operating costs, and presenting to the Board of Trustees a written report which summarizes the Committee's proceedings and activities for the preceding year, including a statement indicating whether the District is in compliance with requirements of Article XIII A, Section I(b)(3) of the California Constitution.

Committee Activities

The COC met four times during the year at its regularly scheduled quarterly meetings. Standing meeting topics include reviewing quarterly and annual financial reports and receiving updates on progress of bond projects.

Project Report

In the year ended June 30, 2025, Eureka City Schools expended a total of \$14,635,287 for the Albee Stadium and Cloney Field storm drain replacement and fields reconstruction project funded under Bond Measure T. Expenditures included costs for architectural, planning, engineering, permitting costs, and construction costs. The expenditures also include transfers of project costs initially charged to Measure S.

The Measure T fund balance as of June 30, 2025, is \$0, meaning Measure T bond proceeds have been fully expended. Construction for the project continues using additional state revenues, however, as referenced later in the report, with an expected completion date of Fall 2026.

As noted in previous reports, the District opted to delay beginning of construction until it received a funding determination for the project from the state's Office of Public School Construction (OPSC). The District subsequently received the funding determination and put the project to bid. Adams Commercial General Contracting, Inc., was awarded the contract based on a low bid of \$26,283,330. Construction work in Albee Stadium and Cloney Field commenced in May 2024.

Bond Sale

The authorized issuance amount of the Measure T General Obligation Bonds is \$18,000,000. Bonds in the amount of \$18,000,000 were issued in March 2022.

Additional Revenues

As noted previously, the District applied for state matching funds through OPSC. To assist in their funding determination, OPSC staff visited the site in order to gain a better understanding of the project scope. The state has since committed to providing a Facility Hardship Rehab grant in the amount of \$14,705,246 to assist in completion of the project.

Findings and Conclusion

The firm of Eide Bailly, LLP of Rancho Cucamonga, California, conducted independent bond performance and financial audits. The objective of the performance audit was to “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 T”, and to “determine whether salary transactions, charged to the Building Fund were in support of Measure T and not for District general administration or operations”. The results of the auditor’s tests indicate that the District “expended Building Fund (Measure T) funds only for the specific projects approved by the voters, in accordance with Proposition 39”. The performance audit concluded with the statement that the results of the auditor’s test indicated that “in all material respects, Eureka City Schools has properly accounted for the expenditures held in the Building Fund (Measure T) and that such expenditures were made for authorized Bond projects”.

Eide Bailly further opined that the fund financial statements “present fairly, in all material respects, the financial position of the Building Fund (Measure T) of Eureka City Schools, as of June 30, 2025, 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.”

The Citizens’ Oversight Committee believes, based on the opinion expressed by the auditing firm of Eide Bailly, LLP, that Measure T proceeds have been properly accounted for and expended only for the purposes set forth in the Bond measure.

Respectfully submitted by the Citizens’ Oversight Committee Members:

Denise Jones, Chair (Taxpayer Organization)

Bert Campton (At-large)

Shalise Miles (At-large)

Thavisak "Lucky" Syphanthong (School District Parent/Parent-Teacher Organization)

Becky Reece, Vice Chair (Business Community)

Wendy Harper (School District Parent/Guardian)

Syn-dee Noel (Senior Citizens Organization)

E.4.

Bond Fund 23 (Measure S) New Activity from 01/01/2026 to 03/31/2026	Total 2024-25	2025-26				Total 2025-206	Total Bond Expenditures
<u>Alice Birney 3 Classroom Additions</u>		Quarter 1	Quarter 2	Quarter 3	Quarter 4		
Total	0	0	0	0	0	0	1,168,930
<u>Alice Birney Restroom Upgrade</u>							
Total	0	0	0	0	0	0	13,129
<u>Alice Birney 6 Classroom Modernization Upper Wing</u>							
Total	0	0	0	0	0	0	157,411
<u>Alice Birney Loading Zone</u>							
Total	0	0	0	0	0	0	1,397,826
<u>Alice Birney Office Area Alterations</u>							
Total	-4,847	0	0	0	0	0	120,031
<u>AB PA Bell System</u>							
Total	0	0	0	0	0	0	37,490
<u>Grant Fencing Campton Road</u>							
Total	0	0	0	0	0	0	17,589
<u>Grant PA Bell System</u>							
Total	0	0	0	0	0	0	39,972
<u>Grant Parking Lot</u>							
Total	0	0	0	0	0	0	47,724
<u>Laf PA Bell System</u>							
Total	0	0	0	0	0	0	65,933
<u>Lafayette Classroom 5, 7, 8, 12 Modernization</u>							
Total	0	0	0	0	0	0	66,914
<u>Lafayette Loading Zone</u>							
Total	0	0	0	0	0	0	1,896,384
<u>Multiple Sites - Teaching Walls</u>							
Total	0	0	0	0	0	0	235,412

Bond Fund 23 (Measure S) New Activity from 01/01/2026 to 03/31/2026	Total	2025-26				Total	Total Bond
	2024-25	Quarter 1	Quarter 2	Quarter 3	Quarter 4	2025-206	Expenditures
<u>Winship/Perimeter Fencing</u>							
Total	0	0	0	0	0	0	68,366
<u>Winship/Bell PA System</u>							
Total	0	0	0	0	0	0	55,798
<u>Winship Gymnasium Siding Replacement</u>							
Total	0	0	0	0	0	0	16,283
<u>Winship Security System</u>							
Total	0	0	0	0	0	0	35,732
<u>Winship Gym Tech Upgrades</u>							
Total	0	0	0	0	0	0	5,067
<u>Winship - CTE Greenhouses</u>							
Total	0	0	0	0	0	0	60,081
<u>AB PA Bell System</u>							
Total	0	0	0	0	0	0	12,949
<u>Zane Classroom Modernization Room 42</u>							
Total	0	0	0	0	0	0	5,614
<u>Zane Security Cameras</u>							
Total	0	0	0	0	0	0	33,843
<u>Zane Cafeteria Roof Replacement</u>							
Total	0	0	0	0	0	0	102,106
<u>Zane Gym Tech Upgrades</u>							
Total	0	0	0	0	0	0	5,040
<u>Zane S Street Entrance</u>							
Total	0	0	0	0	0	0	491,372
<u>Zane Engineering Class (Room 12)</u>							
Total	0	0	0	0	0	0	99,606

Bond Fund 23 (Measure S) New Activity from 01/01/2026 to 03/31/2026 <u>Zane PA Bell / Clock System</u>	Total	2025-26				Total	Total Bond
	2024-25	Quarter 1	Quarter 2	Quarter 3	Quarter 4	2025-206	Expenditures
Total	0	0	0	0	0	0	74,452
<u>EHS Wireless Network Upgrade</u>							
Total	0	0	0	0	0	0	484
<u>Modernize Autoshop Equipment</u>							
Total	0	0	0	0	0	0	4,166
<u>EHS CTE GreenHouses</u>							
Total	0	0	0	0	0	0	0
<u>EHS Security Cameras</u>							
Total	0	0	0	0	0	0	52,690
<u>EHS Science Building</u>							
Total	743,631	0	0	0	0	0	12,911,435
<u>EHS Gym Project</u>							
Total	1,882,750	0	0	0	0	0	26,466,610
<u>EHS AG Building</u>							
Total	0	0	0	0	0	0	6,103,457
<u>EHS Music Building</u>							
Total	0	0	0	0	0	0	985,587
<u>EHS PA Bell / Clock System</u>							
Total	0	0	0	0	0	0	235,788
<u>Lincoln Bell and PA System</u>							
Total	0	0	0	0	0	0	40,528
<u>Lincoln Modernization Phase 2</u>							
Total	0	0	0	0	0	0	1,373,225
<u>Lincoln Modernization Phase 3</u>							
Total	0	0	0	0	0	0	1,066,839

Bond Fund 23 (Measure S) New Activity from 01/01/2026 to 03/31/2026	Total	2025-26				Total	Total Bond
	2024-25	Quarter 1	Quarter 2	Quarter 3	Quarter 4	2025-206	Expenditures
<u>Washington Parking Lot (6149)</u>							
Total	0	0	0	0	0	0	876,438
<u>Washington Bell/PA System</u>							
Total	0	0	0	0	0	0	41,737
<u>Washington Library Modernization</u>							
Total	0	0	0	0	0	0	32,746
<u>Washington Cafeteria Project</u>							
Total	0	0	0	0	0	0	115
<u>Winzler Playground Paving and Equipment Replacement</u>							
Total	0	0	0	0	0	0	60,123
<u>Winzler Landscaping</u>							
Total	0	0	0	0	0	0	28,082
<u>District Elementary Furniture Purchases</u>							
Total	0	0	0	0	0	0	13,926
<u>Jacobs Demolition-6751</u>							
Total	0	0	0	0	0	0	783,355
<u>Tech Center Security Cameras -6165</u>							
Total	0	0	0	0	0	0	90
<u>District Technology Upgrades</u>							
Total	0	0	0	0	0	0	5,400
<u>Site Technology Updates</u>							
Total	0	0	0	0	0	0	356,457
<u>Miscellaneous</u>							
Total	0	0	0	0	0	0	578,619
TOTAL	2,621,534	0	0	0	0	0	58,348,950
Match:							

Bond Fund 23 (Measure S)**New Activity from 01/01/2026 to 03/31/2026**

	Total 2024-25	2025-26				Total 2025-206	Total Bond Expenditures
		Quarter 1	Quarter 2	Quarter 3	Quarter 4		
Alice Birney 3 Classroom	0	0	0	0	0	0	(364,590)
Eureka High Ag Building SFP Funding	0	0	0	0	0	0	(3,033,778)
Lincoln Modernization SFP Funding	0	0	0	0	0	0	(1,853,094)
Fund 25 balance support	0	0	0	0	0	0	(80,410)
Total Match	0	0	0	0	0	0	(5,331,872)
NET EXPENDITURES	2,621,534	0	0	0	0	0	53,017,078

Bond Fund 22 (Measure T) New Activity from 01/01/2026 to 03/31/2026 <u>Albee Stadium (7400)</u>	Total	2025-26				Total	Total Bond
	2024-25	Quarter 1	Quarter 2	Quarter 3	Quarter 4	2025-26	Expenditures
360 Pipeline Inspections LLC	0	0	0	0	0	0	9,682
Adams Commercial General	12,366,112	0	0	0	0	0	14,033,997
BRUNELLE & CLARK CONSULTING	2,662	0	0	0	0	0	33,794
California Department of Fish & Wildlife	0	0	0	0	0	0	10,598
City of Eureka	55,732	0	0	0	0	0	55,732
Craven Construction	113,103	0	0	0	0	0	118,795
DON'S RENT ALL	0	0	0	0	0	0	332
EHS Labor	0	0	0	0	0	0	21,183
EUREKA READY MIX	0	0	0	0	0	0	662
FF&J Architects INC.	287,832	0	0	0	0	0	2,563,386
JILL MCDONALD	0	0	0	0	0	0	1,250
Joesph Mixy--Asbestos Removal	0	0	0	0	0	0	6,490
Lozano Smith	9,101	0	0	0	0	0	9,101
Mobley Construction	0	0	0	0	0	0	2,430
Pacific Gas and Electric	0	0	0	0	0	0	80,142
Points West Surveying	3,133	0	0	0	0	0	3,133
SHN CONSULTING ENGINEERS	132,057	0	0	0	0	0	486,988
State Water Resources and Control Board	4,591	0	0	0	0	0	10,154
UNITED RENTALS NORTHWEST INC.	0	0	0	0	0	0	96
US Bank (Credit Card)	0	0	0	0	0	0	1,044
WAHLUND CONSTRUCTION INC.	0	0	0	0	0	0	25,427
Total	12,974,322	0	0	0	0	0	17,474,414
TOTAL	12,974,322	0	0	0	0	0	17,474,414
State Match:	0	0	0	0	0	0	0
NET EXPENDITURES	12,974,322	0	0	0	0	0	17,474,414