



MEASURE LL CITIZENS' BOND OVERSIGHT COMMITTEE (CBOC)

ANNUAL REPORT 2025



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June 25, 2026

MESSAGE FROM YOUR CHAIR OF THE CITIZENS' BOND OVERSIGHT COMMITTEE (CBOC)

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Our 2025 Citizen's Bond Oversight Committee's (CBOC) report focuses on the Bobier Elementary School Modernization project update. Over the past years, we have seen the completion of several other projects within Measure LL, including Buildings S and T at Vista High School, fencing, landscape and shade improvement project at 2245 Foothill Drive, now housing the Vista Innovation and Design Academy and other safety and facility improvements throughout the district. Measure LL has delivered modern, state of the art facilities for students across Vista Unified School District while delivering full transparency on the investment of these public monies. We kindly invite you to review the district's accomplishments over the past year and learn about what is to come next.

The CBOC's purpose is to monitor the use of Measure LL Bond funds to ensure they are used appropriately as approved by the Vista Unified School District's community. In addition, we review the annual audit performed by Eide Bailly CPAs & Business Advisors. In the audit completed for the fiscal year July 1, 2024 through June 30, 2025, we noted that there were no instances of noncompliance.

Auditors sampled transactions amounting to \$43,009,008 (97%) of \$44,115,202 in total expenditures during the audit period. The conclusion stated: "The results of our tests indicated that, in all significant respects, the District has properly accounted for the expenditures held in the Building Fund (Measure LL) and that such expenditures were made for authorized Bond projects."

In addition to successfully passing audits, the Vista Unified School District received an A+ on the San Diego Taxpayers Association's Transparency Report Card. The SDCTA grades all school districts across the county on the management of active bond programs. VUSD has consistently improved its grade over the past several years and now stands as an example to be followed. I would like to thank the hard work of the CBOC and district staff in making this happen.

Several projects were completed in the past year with large-scale capital improvements including the Vista Magnet Middle School's improvements to the facade, sewer, gym and ADA pathways entry modification, new Vista High School buildings S and T, and the New Career Technical Education Complex at Rancho Buena Vista High School utilizing Measure LL funds. Smaller projects have once again been funded with a variety of funding sources such as the District Certificate of Participation program through Fund 40, Developer funds, State grants, State general fund unrestricted, and Federal Elementary & Secondary School Emergency Relief Funds (ESSER). In total, these projects supplemented the District's facility improvement by over \$ 20,030,167.51 in the 2024-25 school year. These additional revenue sources have, and will continue to be, advantageous to allow remaining bond funds to be used for the completion of the current construction projects as outlined by Measure LL.

The CBOC meets quarterly to review budgets, expenditure reports, and updates from District staff and the Facilities Bond Management Team. This year, we have concluded that the District's expenditures have been managed responsibly in line with the scope laid out by Measure LL.

The public is strongly encouraged to attend our meetings. We value the input and insights of our community members. On behalf of the Committee, I would like to thank the taxpayers for their support of the Measure LL bond. As always, the community is encouraged to review the information available on the Measure LL website to find the purpose statement, learn more about the projects and view the progress of our District facilities.

Finally, as the Chair of the Committee since August 2025, I want to thank the educators and families for their support during this period as the district continues to charge forward with the execution of Measure LL and the community's commitment to VUSD's students.

Garrison Ham
CBOC Chair

**CITIZENS' BOND
OVERSIGHT COMMITTEE 2025-2026**

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Garrison Ham, Chair

Peter McHugh, Vice-Chair

Lisa De Jesus

Rebecca Mendiola

Patricia Baca

Vacant: Member at Large (2)

CHAIR OF THE COMMITTEE CONTACT:

cbochair@vistausd.org

BOND MANAGEMENT STAFF

Shawn T. Loescher, Ed.D.

Assistant Superintendent,
Business and Operations Support Services

Bond Program Management
Project Professional Corp. (PPC)

Kevin Lesko,
Director of Purchasing

Brent Baughman,
Bond Accountant

Jose Garcia,
Contract Specialist

Chontel Hernandez,
Recording Secretary

WEBSITE:

www.vista.org/measure-ll



**VISTA UNIFIED SCHOOL DISTRICT
CITIZENS' OVERSIGHT COMMITTEE
ANNUAL REPORT 2025**

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OUR MEETINGS

Citizens' Bond Oversight Committee (CBOC) meetings are open to the public. Check website for meeting times, agendas, and minutes. All meetings follow the rules and guidelines of the Ralph M. Brown Act of California. The CBOC last reviewed these protocols at their regular public meeting of August 19, 2025.

DISTRICT OVERVIEW: FRAMEWORK FOR THE FUTURE 2.0

In the fall of 2021, the Vista Unified School District Board of Education and the Superintendent, Dr. Matt Doyle, launched a collaborative process with the Vista community to develop a long-term vision for public education in Vista. This vision seeks to promote equity, collaboration, trust, kindness, and respect, giving students real-world experiences as well as strong academic preparation. In this vision of the future, we want to create conditions where every child and adult is supported, challenged, and inspired by engaging learning experiences. This framework is built around a vision statement, our portraits, and is grounded in our values.

A “vision” is a bold leap into the future, painting a vivid picture of a destination - a “north star” that guides collective action and shapes the strategies to make it a reality.

A vision is long range (10-15 years), helping us step outside the present and reimagine the possibilities of the future. Organizational changes take time, and longer timeframes encourage us to be proactive and to anticipate and plan for changes.

Thinking about the outcomes we want can bring new energy and solutions to our collective work. Planning with the end result in mind frees our imaginations to think differently about our path forward.

This does not mean that our work stays static in the short term. Bringing the vision to fruition by 2035, we have launched an accompanying strategic plan called the Blueprint for Educational Excellence and Innovation. This plan outlines the key actions and services we are taking to bring the vision to life.

The vision and strategic plan are companion works; a vision is not a strategy. The vision identifies the “what” and the “why,” and the strategy defines the “how.” Before we decide how we want to move forward, we need to know where we want to go.

Learn more about the Framework for the Future 2.0 and about our District at www.vistausd.org.

DISTRICT OVERVIEW

STUDENT ENROLLMENT: 17,444

NUMBER OF SCHOOLS: 27

STUDENT DEMOGRAPHICS:

65.9% Free/Reduced Lunch

15.3% English Learners

5.6% Homeless

65.7% Hispanic

22.9% White

1.4% African American

1.7% Asian

6.6% Two or more races

1.0% Filipino

0.4% Pacific Islander

0.3% Other

TEAM PROFILE:

1,100 Certificated Teachers

1,500 Classified Supports

62 Administrators

VISION

Every student graduates from Vista Unified as a resilient, agile learner and creative problem solver who navigates the world with confidence and kindness and eagerly embraces local and global challenges

PORTRAITS

Learner Portrait:

Kind and Confident; Curious and Connected; Capable and Knowledgeable

Adult Portrait:

Compassionate Champion; Flexible and Innovative Facilitator; Open-Minded and Equity-Centered Learner

System Portrait:

Inclusive Culture Focused on Growth; Joyful, Innovative, Rigorous, and Equitable Learning Environments; Future-Oriented, Forward Thinking; Family and Community Partnerships

VUSD CORE VALUES

RESPECT

TRUST

COLLABORATION

EQUITY

KINDNESS



Measure LL is a \$247 million bond initiative approved by the voters in Vista in November 2018. The goal of the bond is to make facility improvements in six identified areas of need that are known as bond project categories. This bond measure provides a community investment along with other federal and state sources that address the historic shortfall of facility funding in the State of California. As of the close of the 2024-2025 fiscal year, \$160,604,665 dollars of Measure LL funding has been invested to improve district schools with the largest project currently nearing completion. This is an improvement of nearly \$44,115,202 of investment during the 2024-2025 school year.

Catagories			
A - 21 st century learning environments B - Modernize technology infrastructure C - Campus safety and security D - Modernize and upgrade utility infrastructure, building systems and install energy efficient systems E - Basic facility upgrades to meet current academic and safety standards. F - Remove Portable buildings from school campuses			
Under Construction			
School	Project Type	Timeline	Category
Bobier Elementary School	New School Construction	2024-2026	A,B,C,D,E,F
Recently Completed			
School	Project Type	Completed	Category
Rancho Buena Vista High School	New CTE Building	2024	A,B,C,D,E,F
Vista High School	New Building S & T	2024	A,B,C,D,E,F
Vista Magnet Middle School	Renovation	2024	B,C,D,E,F

Construction Highlight: Bobier ES Reconstruction

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PROJECT OVERVIEW:

Total Lot Size = 10.5 Acres

Total Interior Space = 73,045 Square Feet

Total Outdoor Covered Walkway, Shade Structures and Lunch

Area = 14,202 Square Feet

Total Dedicated Classrooms = 32

Student Capacity = 650

We are proud to announce that for the 2024-2025 school year, the project has remained on schedule and on budget despite several significant rain events totaling over 10 inches in 2025. Building on a strong foundation of design and construction, the project continues progressing towards its August 2026 opening. This achievement reflects the commitment and coordination of all project partners in delivering a high-quality facility for the community. In addition to the Learning By Design 2024 Outstanding Project Award, the project was recognized at the 2026 CASH Academy, where the project team led a seminar titled "Building Better Together: Schools, Architects, CM's and Contractors" highlighting the collaborative approach behind the project's success.

Construction Progress Update

Construction activities are progressing steadily across the site. Below is a list of key milestones that have been achieved and are in progress as we work toward completion.

- Underground Infrastructure Complete (utilities, site systems fully installed)
- Building Systems Installation Complete (electrical, plumbing, HVAC and fire safety)
- Building Enclosure and Finishes Substantially Complete (interior and exterior finishes)
- Site Development and Exterior Improvements Underway (flatwork, parking lots, fences, turf fields)
- Final Construction and Commissioning Initiated (flooring, covered walkways, playground equipment and systems commissioning)



2024-2025 FINANCIAL
AUDIT OVERVIEW

AUDIT CONCLUSION

The conclusion of the 2024-2025 audit was that the District has property accounted for expenditures held in the Building Fund (Measure LL).

MATERIAL WEAKNESS

The 2024-2025 audit found no material weakness in accordance with Government Auditing Standards.

SCHEDULE OF FINDINGS
AND QUESTIONABLE COSTS

No findings or questionable costs reported in the 2024-2025 audit report.

PREVIOUS YEARS REPORT
SUMMARY

There were no findings reported in the prior year's schedule of findings.

FINANCIAL AUDIT:
FISCAL YEAR 2024-2025

The audit of the 2024-2025 Measure LL financials was conducted by EideBailly, CPAs & Business Advisors, of Rancho Cucamonga, California, and dated December 12, 2025. They conducted their performance audit in accordance with generally accepted government auditing standards. Those standards require that they plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for their findings and conclusions based on their audit objectives. It was their professional opinion that the evidence obtained provided a reasonable basis for their findings and conclusions based on their audit objectives.

The audit of the Measure LL financial statements generally found “in all significant respects, the District has properly accounted for the expenditures held in the Building Fund (Measure LL) and that such expenditures were made for authorized Bond projects” (p. 22). Further, it was noted funds held in the Building Fund (Measure LL) 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.

Vista Unified School District Building Fund (Measure LL) Statement of Revenues, Expenditures, and Change in Fund Balance Year Ended June 30, 2025	
Revenues	
Interest income	\$ 3,461,724
Change in FMV of investments	1,424,152
Total revenues	4,885,876
Expenditures	
Salaries and benefits	150,290
Supplies	
Materials	4,980
Services	
Professional/consulting services and operating expenditures	6,013
Capital outlay	
Land improvements	664
Buildings and improvements to buildings	43,930,468
Equipment	22,787
Total expenditures	44,115,202
Net Change in Fund Balance	(39,229,326)
Fund Balance - Beginning	85,781,541
Fund Balance - Ending	\$ 46,552,215

THE CHARGE OF THE COMMITTEE

A requirement of every school improvement bond measure is to have an accountability component. To meet this requirement, Vista Unified School District has appointed a Citizens’ Bond Oversight Committee (CBOC) for the purpose of informing the public concerning the expenditures and use of bond revenues. The Committee’s legal charge is to actively review and report on the expenditure of taxpayer money for school construction in accordance with voter-approved projects.

COMMITTEE MEMBERS 2024-2025

The Committee must be composed of no less than seven (7) members appointed by the Board of Education of Vista Unified School District in compliance with applicable state codes. For the 2024-2025 project year the following was the composition of the Citizens’ Bond Oversight Committee:

Business Organization representative: Lisa De Jesus
Term Expires: June 2026

Senior Citizens’ Member: Peter McHugh
Term Expires: June 2025

San Diego Taxpayers Association: Garrison Ham
Term Expires: June 2025

Parent or Guardian: Charles Basso
Term Expires: June 2025

Parent-Teacher Organization representative: Vacant

Member at Large: Linda Latimer
Term Expires: June 2025

Member at Large: Vacant

DUTIES OF A COMMITTEE MEMBER

“Committee members shall be expected to attend its regularly scheduled meetings, diligently review all pertinent information provided to the Committee pursuant to state laws and abide by all rules of conduct established in the Committee bylaws.”
- VUSD CBOC Bylaws, p. 2

COMMITTEE’S ANNUAL
AUDIT AND REVIEW DUTIES

- 1.Receiving and reviewing annual performance audits.
- 2.Receiving and reviewing the annual financial audits.
- 3.Inspecting school facilities and grounds of bond expenditures.
- 4.Reviewing deferred maintenance plans or proposals.
- 5.Reviewing efforts by the District to maximize bond revenues.

2024-2025
OVERSIGHT MEETINGS

August 13, 2024 | Regular Meeting
Agenda : Minutes

November 12, 2024 | Regular Meeting
Agenda : Minutes

February 11, 2025 | Regular Meeting
Agenda : Minutes

April 8, 2025 | Regular Meeting
Agenda : Minutes

June 11, 2025 | Regular Meeting
Agenda : Minutes

Agenda’s and meeting minutes
can be reviewed at:
vistausd.org/departments/osc/cboc



PROJECT MANAGEMENT AND PLANNING

Founded in 2002, Project Professionals Corp. (PPC) is a San Diego based business that specializes in projects within the region. PPC currently manages a local project portfolio that approaches one-billion dollars in value. PPC provides program and construction management, administration, and inspection services to a wide variety of clients in the region. Their firm is comprised of leaders and experts who are locally licensed and certified professionals in civil engineering, law, architecture, public works and building inspection.

PPC began working with the District in January 2021. They are currently working closely with the District to accelerate and improve the planning, design, and construction of Measure LL projects. The current PPC team is comprised of a Principal Program Manager and a Senior Construction Manager. Collectively this team represents nearly 60 years of industry experience that oversees the day-to-day construction activities of the bond while providing services and support for the planning of future projects.

Fiscal Impact for 2024-2025: \$662,898.00



PREVAILING WAGE COMPLIANCE REPORTS

Prevailing wage compliance reports are compiled and monitored by Gafcon Inc. Founded in 1987, Gafcon Inc. has a portfolio of services to support school Districts including in the field of labor relations. Gafcon Labor Relations mitigates risk by ensuring contractors know the rules and regulations prior to starting work on projects. The effectiveness of their custom tools and processes gained them recognition as one of California's first State-Approved Labor Compliance Programs. Gafcon Inc. has provided the Citizens' Bond Oversight Committee with a letter certifying that all prevailing wage compliance reports have been completed by their team for the 2024-2025 reporting period.

Fiscal Impact for 2024-2025: \$44,102.50



PROJECT MANAGEMENT AND PLANNING TEAM PRIMARY GOAL

- **PROVIDE STRATEGY:** Advise on project delivery methods
- **MANAGE CONSTRUCTION CONTRACTS:** Oversee existing contracts and selection of new firms
- **MANAGE DESIGN:** Coordinate flow of information required for design
- **MANAGE COST:** Review constructability and estimates
- **MANAGE CONSTRUCTION:** Act as liaison between staff and contractor
- **STREAMLINE AGENCY COORDINATION:** Coordinate with city and state agencies (DSA, City of Vista/Fire/Water, etc.)
- **FACILITATE COMMUNICATIONS:** Update VUSD Bond Measure LL website & create bond brand
- **PROVIDE OUTREACH:** Attend and present project updates at Board & CBOC meetings



April 17, 2026

Shawn T. Loescher, Ed.D.
Assistant Superintendent
Business and Operations Support Services
Vista Unified School District
1234 Arcadia Avenue
Vista, CA 92084

Re: Labor Compliance/Prevailing Wage Monitoring

Dear Dr. Loescher,

Gafcon has been retained by the Vista Unified School District (VUSD) to provide compliance review of certified payroll records and other required documentation for VUSD Measure LL projects under contract. The projects require the payment of prevailing wages, as well as the submittal of all required and requested payroll records, and labor compliance documents. Gafcon has been monitoring these projects, and submits a monthly issues list/tracking log that details contractor compliance for all projects under contract regarding the 2026 reporting period.

Sincerely,

Brent Bishop
Senior Project Manager

**The Measure LL Citizens' Bond
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