

Dixie School District Measure C Citizens' Oversight Committee Meeting Minutes

**District Office Library
Tuesday February 27, 2018**

In attendance: Patti Bender; Ruth Carter; Larry Cunha; Ryan Madden; Jason Yamashiro, Dixie Superintendent; Robert Marical, Dixie Chief Business Official (CBO); Sarah Fiehler, Auditor Christy White Associates.
Absent: Andy Falk, Therese Bruton

CBO Robert Marical welcomed the committee members and thanked them for serving on the committee.

Superintendent Yamashiro provided district update and gave a brief overview of the upcoming Parcel Tax renewal. He noted what the current Parcel Tax is funding emphasizing that it is approximately 8.5% of the district's total general fund budget. He answered question on information that has been sent out to the community noting that the Parcel Tax Campaign Committee will be updating more information on-line.

Mr. Marical reviewed the agenda noting that the committee has been meeting twice a year and at this meeting we will be reviewing the Bond Financial and Performance Audit. Mr. Marical then reviewed the ballot language for Measure C and the legal requirements to form a COC and the purpose of the COC.

Mr. Marical reviewed the requirements to have a Bond Financial and Performance Audit performed by an outside auditing firm and the COC requirement to review the audit. Ms. Sarah Fiehler from Christy White Associates was introduced to the committee. Ms. Fiehler performed the audit work during January 2018. She reviewed the audit report for fiscal year ended June 30, 2017 with committee members indicating that overall the Auditor's opinion was "Unmodified" which is the highest opinion obtainable.

The following areas of the audit report were discussed with COC members: internal controls; facilities site walk, test of expenditures; test of contracts and bids processes; and the requirements for representation on the Citizens' Oversight Committee. In regards to the requirement for a representative from Bona Fide Tax Payer Organization, Ms. Fiehler noted it is still unfilled but the district is in compliance as we are actively seeking representation. The results of the audit indicate that the Dixie School District is in compliance with the terms of Measure C and with all legal requirements. In addition there were no auditing findings identified in the report. This was also the case with last year's audit.

Committee members reviewed an update on Measure C construction presented by CBO Marical detailing projects completed; projects in design; projects underway and future projects. Committee members then reviewed financial information including charts and

graphs on expenditures to date. Questions were asked on how much money was available for future projects (\$18 million) and why the Dixie Modernization project still had \$558 thousand in the available balance (Lighting project was postponed and retention costs still need to be paid).

All committee members were invited to attend the March 13, 2018 board meeting at Vallecito Elementary School where the COC meeting and approval of the Bond Financial and Performance Audit will be on the agenda. Ms. Carter and Ms. Bender agreed to attend the meeting representing the committee. Committee members reviewed and agreed to continue having meetings twice a year. Next meeting is scheduled for September 18, 2019 at 3:30 p.m. at the Dixie District Office.