



**Measure C Bond
Citizens Oversight Committee
District Board Room
Tuesday February 27, 2018
3:30 P.M.
AGENDA**

- Welcome
- District Update: Parcel Tax Election
- Charge of Committee
 - Review of Ballot Language
 - Purpose of Committee
- Review of Bond Performance Audit
- Update on Projects
- Future Meeting Dates



District Update: Parcel Tax Renewal

- The current Parcel Tax will expire June 30, 2019
- Importance of renewing the Parcel Tax
- Review plan to renew Parcel Tax
 - May 8 Ballot
 - Community support





Measure C Citizens Oversight Committee

- Thank you for agreeing to participate in the Measure C Citizens Oversight Committee.
- As you are aware the oversight committee is required by law but more importantly we think it is a great idea to have the committee so anyone from the public can be confident that we are doing the right things.



Measure C – GO Bond Issue



- \$30,000,000 General Obligation Bond Measure
 - Estimated tax rate \$30.00 per \$100,000 of assessed value
- Voter approved on November 4, 2014
 - Yes votes 74.56%
 - No votes 25.44%
- Ballot Language
 - *To upgrade and repair schools with local funding that cannot be taken by the State, shall Dixie Elementary School District: update aging classrooms and instructional technology; provide updated middle school science class rooms; upgrade electrical wiring to current safety codes; improve campus safety and security; repair, construct, acquire, equip, classrooms, sites, facilities, by issuing \$30 million of bonds at legal rates, with citizen oversight, no money for administrators, salaries, benefits or pensions and all funds used for local schools*
- Analysis of the Ballot:
 - *The proceeds of the proposed bonds must be used for the purposes set forth in the Measure and for no other purposes, and will be subject to oversight by a citizens' oversight committee and annual audits.*



Citizens Oversight Committee

- At the March 10, 2015 Board of Trustees Meeting, the board approved the formation of the Measure C, Citizens Oversight Committee (COC):
 - *The Citizens' Bond Oversight Committee (COC) is a seven-member advisory panel appointed by the Board of Trustees.*
 - *The oversight committee includes parents and community members as well as a representative from the Marin County Taxpayers' Association.*
 - **The purpose of the COC shall be to inform the public concerning the expenditure of the bond proceeds. This includes the following activities:**
 - **To actively review and report on the proper expenditure of Measure A funds for school construction and renovation.**
 - **To advise the public as to whether the school district is in compliance with the requirements of Article XIII A, Section 1(b)(3) of the California Constitution, that is, that the bond funds are spent on facilities and not on teacher or administrator salaries or on school operating expenses.**

Bond Financial and Performance Audit

Financial and Performance Audit

- *Conducted by an outside auditing firm*
- *District contracted with Christy White and Associates*
- *The audit was performed in January 2018 and is now available for the COC to review*
- *Audit include:*
 - *Review of a sample of expenditures, change orders, bids and agreements*
 - *Review of accounting procedures*
 - *Site visit to review projects*
 - *Meet individually with one COC member*
- *Members of the Citizen Oversight Committee will present their findings to the Dixie School District Board of Trustees at a public meeting*



- **Question: Is the District in compliance with spending of bond funds?**

Dixie School District

Measure C
Financial and Performance
Audit Report 2016-17



Independent Auditors' Report

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Measure C Bond Building Fund of Dixie School District as of June 30, 2017 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. (Page 3 of Report)

Unmodified Opinion



Performance Audit

- Independent Auditors' Report on Performance (*Page 16 of Report*)
 - **Unmodified**
 - **District complied with the compliance requirements of Measure C**



Procedures Performed for Opinion on Performance

- Vendor and Personnel Expenditures: Verify expenditures are in line with the ballot language approved by voters
 - Tested vendor and personnel expenditures totaling \$3.9 million (56% of 2016-17 expenditures)
 - Verified personnel expenditures charged to the program were allowable



Procedures Performed for Opinion on Performance

- Facility Site Walk: Verify that expenditures for Measure C resulted in completed projects or advanced into the next year
 - Toured the expanded and modernized Multi-Purpose Room Project at Mary E. Silveira Elementary School
- Test of Contracts and Bid Procedures
 - Bidding Procedures
 - Tested 2 projects bid in 2016-17 year (District Wide-Roofing and Dixie ES Modernization)



Procedures Performed for Opinion on Performance

- Citizens' Oversight Committee
 - Verified Committee holds required representations
 - One active member from each sector
 - A Business Organization
 - Senior Citizens' Organization
 - Bona Fide Taxpayers' Organization
 - Parent/Guardian of Child Enrolled in the District
 - Parent/Guardian who is a Member of a Parent Teacher Association
 - District is actively seeking a member to fill the Taxpayer Organization representation
 - Verified the holding and documenting of meetings



Audit Findings

- There were no findings in 2016-17
- There were no prior year findings in 2015-16

- Questions?

**Dixie School District
Bond Work
Completed Summer 2017**



Projects Completed - 2017

Project: Roof Replacement Project

Site: Miller Creek

Before



After



Projects Completed - 2017

Project: Multi-Purpose Room HVAC Replacement

Site: Miller Creek



Projects Completed - 2017

Project: Dixie Elementary Modernization

Site: Dixie Elementary



Projects Completed - 2017

Project: Dixie Elementary Modernization

Site: Dixie Elementary



Projects in Design

Mary Silveira and Vallecito Modernization Projects

The Design, Construction and District Facilities team has completed most of the design work for Mary Silveira and Vallecito Elementary Schools. These projects focus on safety and student achievement.

- New Fire Alarm System
- New Walkways and ADA compliance
- New Interior Lighting
- New Audio Visual in the classroom
- Improved data and wireless capability and wiring back to the head end equipment



Next Steps

1. Submit the Mary Silveira and Vallecito Elementary School Modernization Plans to Department of State Architect (DSA) for approval
 - Coordinate extent of finishes that are in need of updating
 - Fire Alarm
 - Audio Visual
 - Lighting
2. Begin Design of Miller Creek School to be modernized in 2019

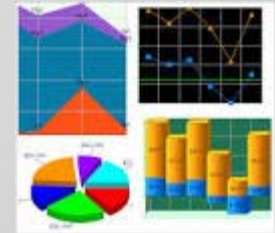


Projects Completed

<u>PROJECT</u>	<u>SITE (S)</u>	<u>COMPLETION DATE</u>
FIELD REPLACEMENT (MC)	MILLER CREEK	2015
ROOFING REPLACEMENT (PHASE I)	MILLER CREEK	2015
TURF @ PLAY STRUCTURE (VL)	VALLECITO	2015
MULI-PURPOSE ROOM (MS)	MARY SILVEIRA	2016
SITE IMPROVEMENT (VL)	VALLECITO	2016
MULI-PURPOSE ROOM (DX)	DIXIE	2016
SCHOOL MODERNIZATION (DX)	DIXIE	2017
ROOFING REPLACEMENT (PHASE II)	VALLECITO, MILLER CREEK	2017
TECH INFRASTRUCTURE (DW)	ALL SITES	2017
HVAC SYSTEM (MC)	MILLER CREEK	2017



What will the Committee Review?



- Financial Information from the District
 - *List of projects completed and in process*
 - *Costs for projects to date*
(As of January 8, 2018)
 - *Graphs and charts*
- *Financial and Performance Audit*

Bond Activity

How is it tracked?



- Bond revenues and expenses are recorded as a separate fund which is separate from the district's General Fund. (Fund #21)
- Within the Fund, projects are tracked separately using a unique set of account numbers
- Within each project we can easily identify the breakdown of costs such as Construction costs, Architect, Inspections, Construction Management fees, etc.
- We can also determine that the bond funds were not spent on teacher or administrator salaries or on school operating expenses

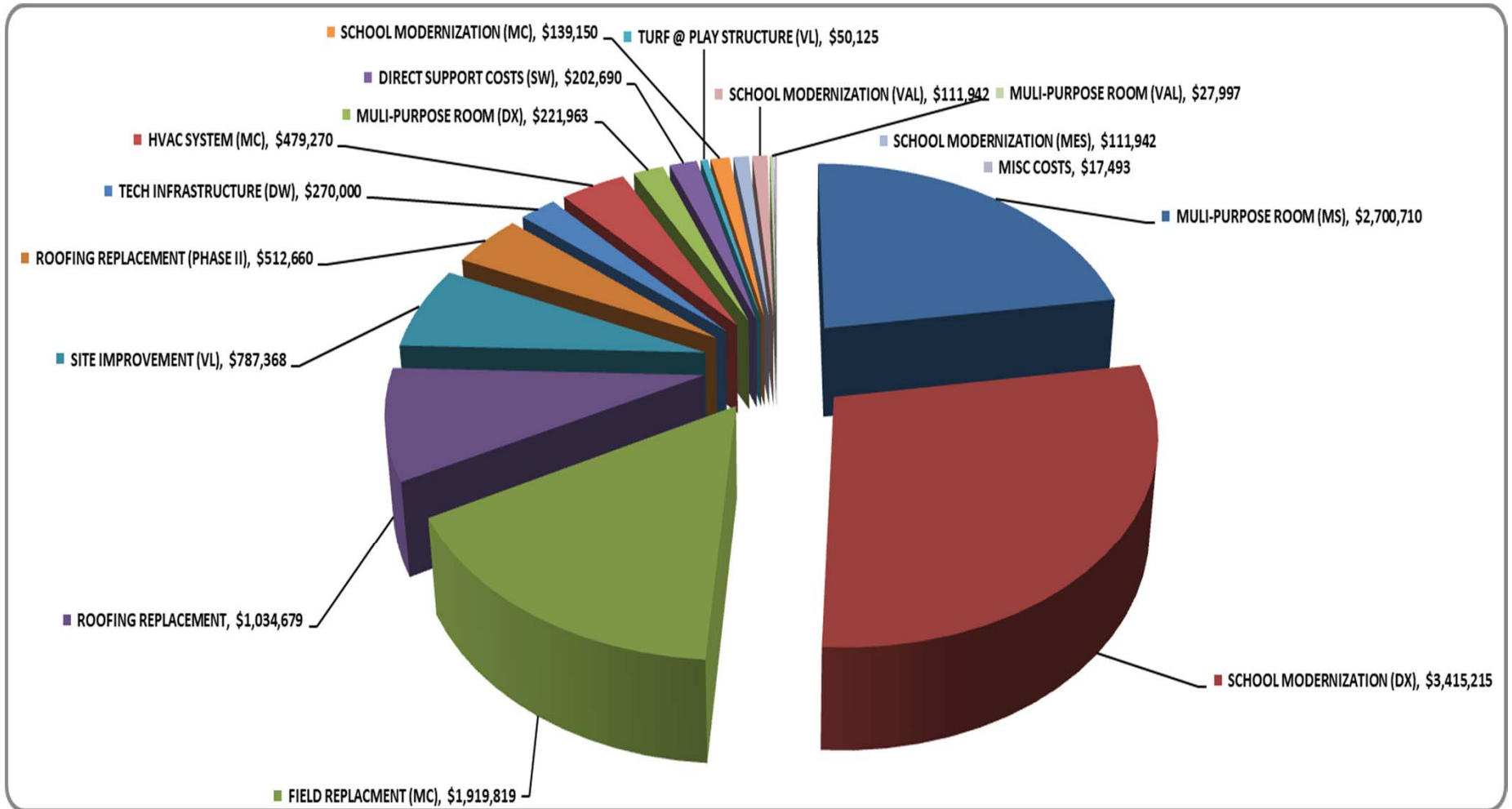


Expenditures to Date

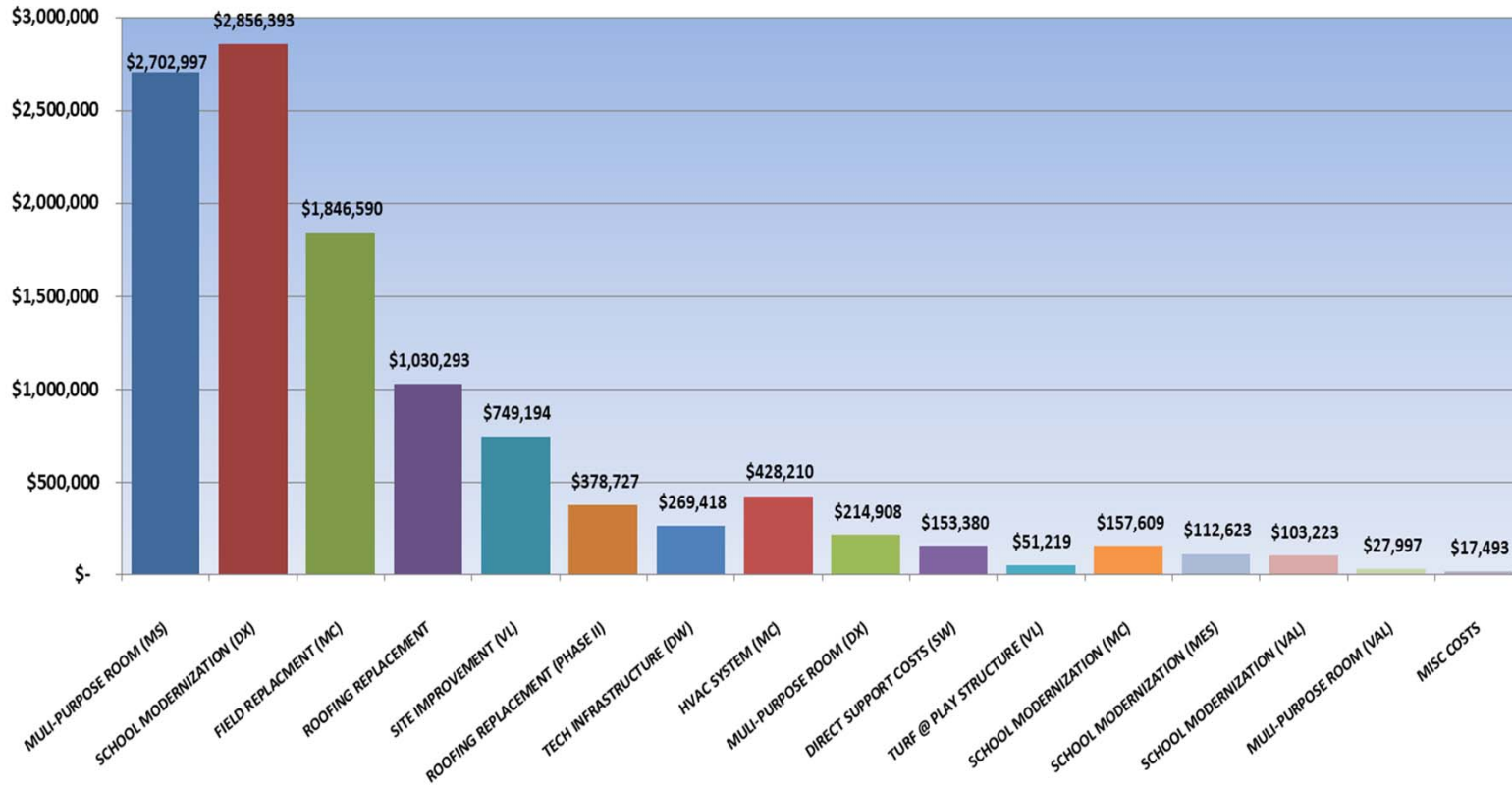
PROJECTS	SITE(S)	ESTIMATED COST	2014-15 EXPENDITURES	2015-16 EXPENDITURES	2016-17 EXPENDITURES	2017-18 EXPENDITURES (YTD)	TOTAL EXPENDITURES	BALANCE
MULI-PURPOSE ROOM (MS)	MARY SILVEIRA	\$ 2,700,710	\$ -	\$ 451,662	\$ 2,217,938	\$ 33,397	\$ 2,702,997	\$ (2,287)
SCHOOL MODERNIZATION (DX)	DIXIE	\$ 3,415,215	\$ -	\$ -	\$ 583,820	\$ 2,272,573	\$ 2,856,393	\$ 558,822
FIELD REPLACEMENT (MC)	MILLER CREEK	\$ 1,919,819	\$ 206,646	\$ 1,639,944	\$ -	\$ -	\$ 1,846,590	\$ 73,229
ROOFING REPLACEMENT	MARY SILVEIRA, VALLECITO, MILLER CREEK	\$ 1,034,679	\$ 375,312	\$ 654,981	\$ -	\$ -	\$ 1,030,293	\$ 4,386
SITE IMPROVEMENT (VL)	VALLECITO	\$ 787,368	\$ -	\$ 330,624	\$ 418,570	\$ -	\$ 749,194	\$ 38,174
ROOFING REPLACEMENT (PHASE II)	VALLECITO, MILLER CREEK	\$ 512,660	\$ -	\$ -	\$ 1,336	\$ 377,391	\$ 378,727	\$ 133,933
TECH INFRASTRUCTURE (DW)	ALL SITES	\$ 270,000	\$ -	\$ -	\$ 269,418	\$ -	\$ 269,418	\$ 582
HVAC SYSTEM (MC)	MILLER CREEK	\$ 479,270	\$ -	\$ -	\$ 122,824	\$ 305,386	\$ 428,210	\$ 51,060
MULI-PURPOSE ROOM (DX)	DIXIE	\$ 221,963	\$ -	\$ 7,282	\$ 171,459	\$ 36,167	\$ 214,908	\$ 7,055
DIRECT SUPPORT COSTS (SW)	DISTRICTWIDE	\$ 202,690	\$ -	\$ -	\$ 100,655	\$ 52,725	\$ 153,380	\$ 49,310
TURF @ PLAY STRUCTURE (VL)	VALLECITO	\$ 50,125	\$ 14,123	\$ 37,096	\$ -	\$ -	\$ 51,219	\$ (1,094)
SCHOOL MODERNIZATION (MC)	MILLER CREEK	\$ 139,150	\$ -	\$ -	\$ -	\$ 157,609	\$ 157,609	\$ (18,459)
SCHOOL MODERNIZATION (MES)	MARY SILVEIRA	\$ 111,942	\$ -	\$ -	\$ -	\$ 112,623	\$ 112,623	\$ (681)
SCHOOL MODERNIZATION (VAL)	VALLECITO	\$ 111,942	\$ -	\$ -	\$ -	\$ 103,223	\$ 103,223	\$ 8,719
MULI-PURPOSE ROOM (VAL)	VALLECITO	\$ 27,997	\$ -	\$ -	\$ -	\$ 27,997	\$ 27,997	\$ -
MISC COSTS	ALL SITES: ADVERTISING, ELECTION FEES, AUDIT FEES, ETC	\$ 17,493	\$ 11,461	\$ 2,805	\$ 3,227	\$ -	\$ 17,493	\$ 0
	TOTAL	\$ 12,003,023	\$ 607,542	\$ 3,124,394	\$ 3,889,246	\$ 3,479,092	\$ 11,100,275	\$ 902,748

Data as of January 8, 2018

Dixie School District Bond Expenditures to Date As of January 8, 2018



**DIXIE SCHOOL DISTRICT
BOND EXPENDITURES TO DATE**



Next Steps



- Questions?
- Next Meeting:
 - COC representation at March 13, 2018 Dixie School Board Meeting – 7:00 p.m. at Vallecito Elementary School
 - Draft COC Agenda Report
 - Committee members attending and reporting to board
 - Frequency of Future COC meetings
 - Next meeting date: September 18, 2018 or September 25, 2018 at 3:30 p.m.