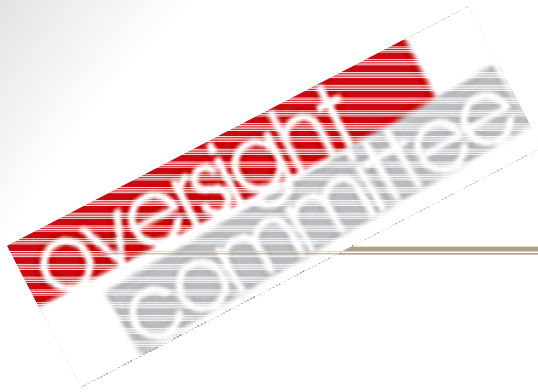


**Measure C Bond  
Citizens Oversight Committee  
District Board Room  
Tuesday February 28, 2017  
3:30 P.M.  
AGENDA**

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- Welcome
- Charge of Committee
  - Review of Ballot Language
  - Purpose of Committee
- Review of Bond Performance Audit
- Update on Projects
- Future Meeting Dates



# Measure C Citizens Oversight Committee

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- 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 February 2017 and is now available for the COC 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 Bond - Financial and Performance

Audit Report 2015-2016



# 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, 2016 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 2 of Report)*

***Unmodified Opinion***



# Other Opinions

- Independent Auditors' Report on Internal Control Over Financial Reporting and Compliance (*Page 14 of Report*)
  - **Unmodified**
- 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

- Facility Site Walk: Verify that expenditures for Measure C resulted in completed projects or advanced into the next year
  - Toured Miller Creek Middle School and Mary E. Silveira Elementary
- Test of Expenditures: Verify expenditures are in line with the ballot language approved by voters
  - Tested expenditures total \$2.2 million (70% of 2015-16 expenditures)

# Procedures Performed for Opinion on Performance

- Test of Contracts and Bid Procedures
  - Bidding Procedures
    - Mary E. Silveira Elementary School Multi-Purpose Room
    - Vallecito Elementary School Site Improvements
  - Change Orders
    - There were no change orders to contracts in 2015-16 where the original contract price was increased



# Findings

- There were no findings in 2015-16

# Presentation Agenda

- Measure C Objectives
- Projects Completed
- Projects In Design
- Future Projects
- Costs to Date
- Next Steps

# Measure C Objectives

- Safety
  - Replacement of the field at Miller Creek School
  - Drop off and Pick Up
  - Walkways and Accessibility
  - Fire Alarm Systems
- Student Enhancement
  - Improve the classrooms
    - Lighting
    - Technology
- Parity
  - MUR's

# Projects Completed - 2015

## Projects Completed in 2015

### Project

### Site(s)

Roof Replacement Projects

All

Turf @ Playground

Vallecito

Tom Lohwasser Field

Miller Creek



# Projects Completed - 2016

## Projects Completed in 2016

<b>Project</b>	<b>Site(s)</b>
MUR Improvements	Dixie
Parking Lot Improvements and Courtyard	Vallecito
MUR Expansion and Upgrades	Mary Silveria

# Projects Completed - 2016

## Dixie Elementary MUR Improvements

After

Before





# Projects Completed - 2016

## Vallecito Parking Lot Improvements and Courtyard



# Projects Completed - 2016

## Vallecito Parking Lot Improvements and Courtyard



# Projects Completed - 2016

## Vallecito Parking Lot Improvements and Courtyard



# Projects Completed

## Vallecito Parking Lot Improvements and Courtyard



# Projects Completed - 2016

## Mary Silveira MUR Expansion and Upgrades



# Projects Completed - 2016

## Mary Silveira MUR Expansion and Upgrades



# Projects Completed - 2016

## Mary Silveira MUR Expansion and Upgrades



# Projects Completed - 2016

## Mary Silveira MUR Expansion and Upgrades





# Projects Completed - 2016

Mary Silveira MUR Expansion and Upgrades



# Projects Completed - 2016

Mary Silveira MUR Expansion and Upgrades



# Projects in Design

## Dixie Elementary Modernization Project

The Design, Construction and District Facilities team has completed a most the design work at Dixie Elementary. This project focuses 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 & wireless capability and wiring back to the head end Equipment

## Miller Creek Gym HVAC replacement

- New Mechanical Equipment
- Roof Replacement at the Mechanocal Area

# Future Projects for Consideration

School	Project	Anticipated Cost*
Miller Creek	Science Labs	\$ 2.8M
MC, MS & Val	Classroom Modernization	\$12.33M
MC, MS & Val	Fire Alarm Systems	\$ 1.74M
All sites	Roofing	TBD

*\*In 2016 dollars*

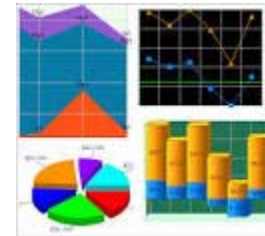
# Next Steps

1. Complete Scope of Work for Dixie Elementary
2. Complete Scope of Work for Miller Creek mechanical equipment
3. Begin Design of remaining schools to be modernized in 2018
  1. Miller Creek
  2. Mary Silveira
  3. Vallecito

# What will the Committee Review?

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- Financial Information from the District
  - *List of projects completed and in process*
  - *Costs for projects to date*
  - *Graphs and charts*
- *Financial and Performance Audit*



# Bond Activity

## How is it tracked?

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- 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



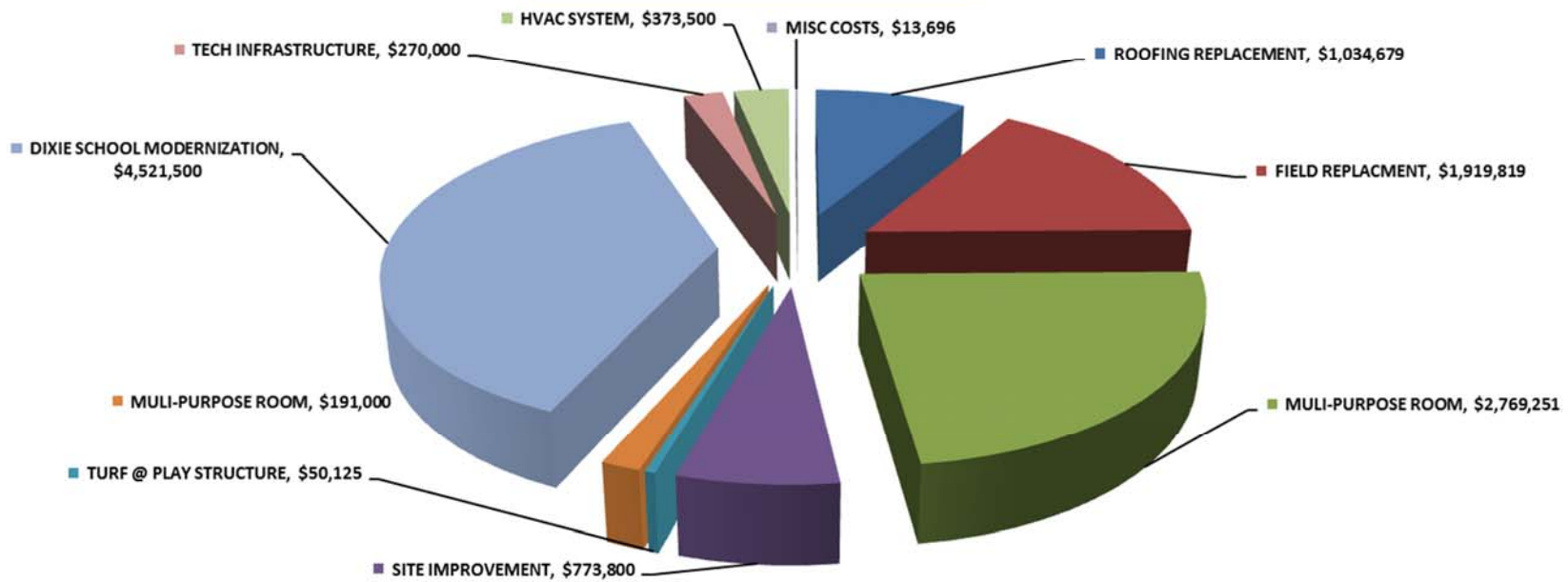
# Expenditures to Date

PROJECTS	SITE(S)	ESTIMATED COST	2014-15	2015-16	2016-17	TOTAL	BALANCE
			EXPENDITURES	EXPENDITURES	EXPENDITURES (YTD)	EXPENDITURES	
ROOFING REPLACEMENT	MARY SILVEIRA, VALLECITO, MILLER CREEK	\$ 1,034,679	\$ 375,312	\$ 654,981		\$ 1,030,293	\$ 4,386
FIELD REPLACEMENT	MILLER CREEK	\$ 1,919,819	\$ 206,646	\$ 1,639,944		\$ 1,846,590	\$ 73,229
MULI-PURPOSE ROOM	MARY SILVEIRA	\$ 2,769,251	\$ -	\$ 451,662	\$ 1,921,555	\$ 2,373,218	\$ 396,033
SITE IMPROVEMENT	VALLECITO	\$ 773,800	\$ -	\$ 330,624	\$ 372,880	\$ 703,504	\$ 70,296
TURF @ PLAY STRUCTURE	VALLECITO	\$ 50,125	\$ 14,123	\$ 37,096	\$ -	\$ 51,219	\$ (1,094)
MULI-PURPOSE ROOM	DIXIE	\$ 191,000	\$ -	\$ 7,282	\$ 202,315	\$ 209,597	\$ (18,597)
DIXIE SCHOOL MODERNIZATION	DIXIE	\$ 4,521,500	\$ -	\$ -	\$ 220,229	\$ 220,229	\$ 4,301,271
TECH INFRASTRUCTURE	ALL SITES	\$ 270,000	\$ -	\$ -	\$ 216,918	\$ 216,918	\$ 53,082
HVAC SYSTEM	MILLER CREEK	\$ 373,500	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 371,000
MISC COSTS	ALL SITES: ADVERTISING, ELECTION FEES, AUDIT FEES, ETC	\$ 13,696	\$ 11,461	\$ 2,805	\$ -	\$ 14,266	\$ (570)
	<b>TOTAL</b>	<b>\$ 11,917,370</b>	<b>\$ 607,542</b>	<b>\$ 3,124,394</b>	<b>\$ 2,936,398</b>	<b>\$ 6,668,334</b>	<b>\$ 5,249,036</b>

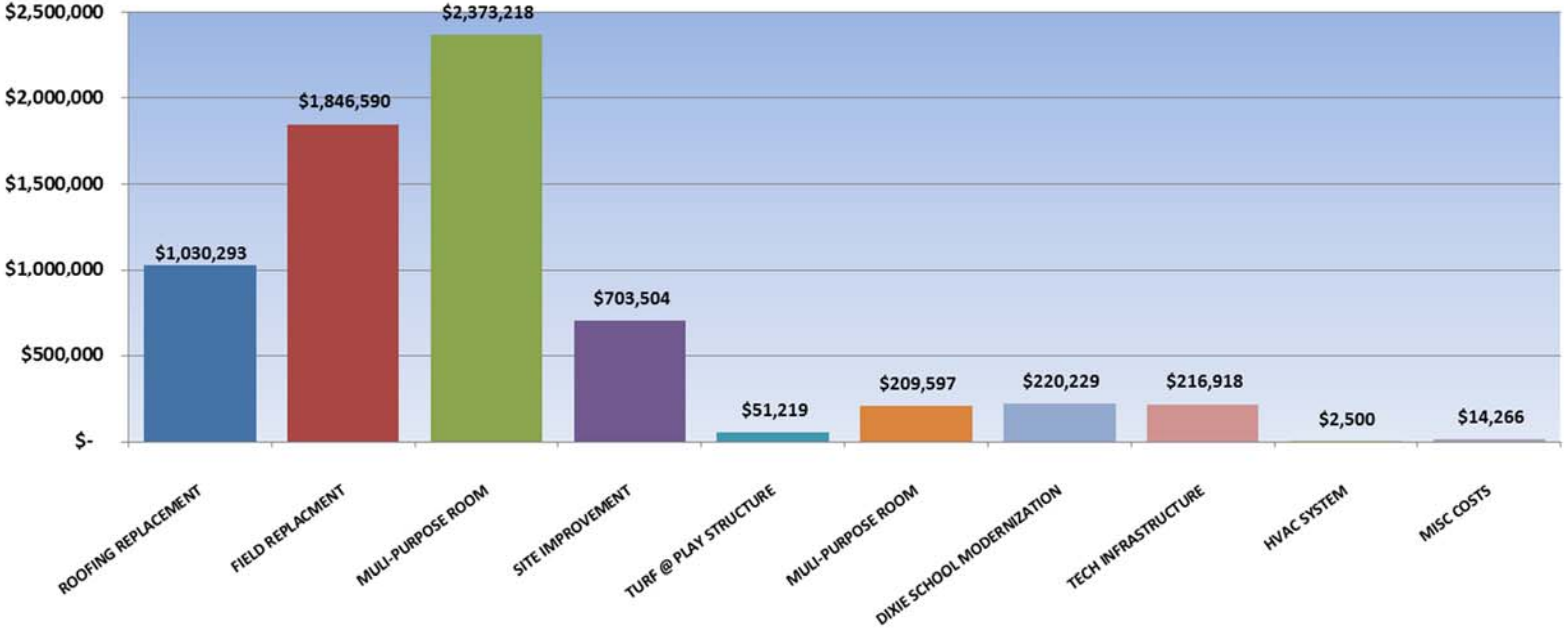
Data as of January 18, 2017



**DIXIE SCHOOL DISTRICT  
ESTIMATED/ACTUAL PROJECT COSTS**



**DIXIE SCHOOL DISTRICT  
BOND EXPENDITURES TO DATE**



# Next Steps

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- Questions?
- Future Meeting Dates
  - COC representation at March 14, 2017 Dixie School Board Meeting – 7:00 p.m. at Miller Creek Middle School
    - Draft COC Agenda Report
    - Committee members attending and reporting to board
  - Frequency of Future COC meetings
  - Next meeting date: September 19 or September 26, 2017 3:30 p.m.

