



**Measure C Bond
Citizens Oversight Committee
District Board Room
Tuesday September, 19 2017
3:30 P.M.
AGENDA**

- Welcome
- Introduction of New Superintendent
- Charge of Committee
 - Review of Ballot Language
 - Purpose of Committee
- Update on Projects
- Review of financial Information to date
- Future Meeting Dates



Measure C Citizens Oversight Committee

- **Welcome**
- ***Introduction of Superintendent
Jason Yamashiro***



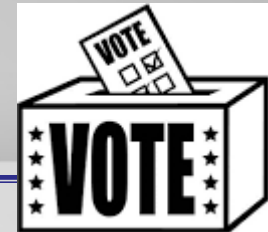


Measure C Citizens Oversight Committee

- 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 will be performed in January 2018 and will be reviewed at next COC meeting for 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 Bond Work Completed Summer 2017



Dixie Elementary School Modernization Project Summer 2017





Tack Panel and Markerboard installation is complete in the classrooms





Stamped colored concrete and trees have been installed





Concrete overlay is complete





Parking lot slurry coat and striping is complete





Playground striping is complete





ADA flatwork improvements are complete





Building A roofing is complete





Added glazing between classrooms is complete





New fire alarm devices have been installed throughout the campus





Roller shades have been installed throughout the campus



Miller Creek MPR HVAC Replacement Project Completion Photos





AHU-1 Electrical and controls panel installed





Supply ductwork installed onto AHU-1





Electrical connection to AHU-1 is complete





AHU-1 installed





New condenser unit installed





New exhaust fan installation is complete



Additional Projects

- Summer roofing project at Vallecito replaced two classroom wing roofs and all covered walkway roofs in B-Wing
- New roof at Miller Creek Cafe and new roof coating on portable C-4
- New covered walkway roof at MP Room at Santa Margarita
- New carpeting at Vallecito staff room, 3 classrooms at Dixie, and all three offices at Miller Creek Admin
- Removed trees and huge concrete planters at front of M-building (tree roots were creating a trip hazard)



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



Projects in Design

Vallecito and Mary Silveira Elementary Modernization Projects

Dixie Elementary was completed over the summer of 2017. This will become the model for the next projects. Vallecito and Mary Silveira project is slated for summer 2018.

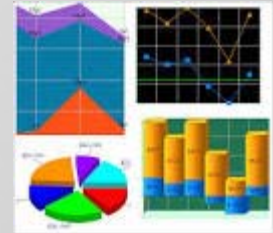
The project focuses is on safety and student achievement

- New Fire Alarm System
- New Walkways and ADA compliance
- New Interior Lighting
- New Audio Visual in the classroom
- Improved data & wireless capability



What will the Committee Review?

- 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?



- 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

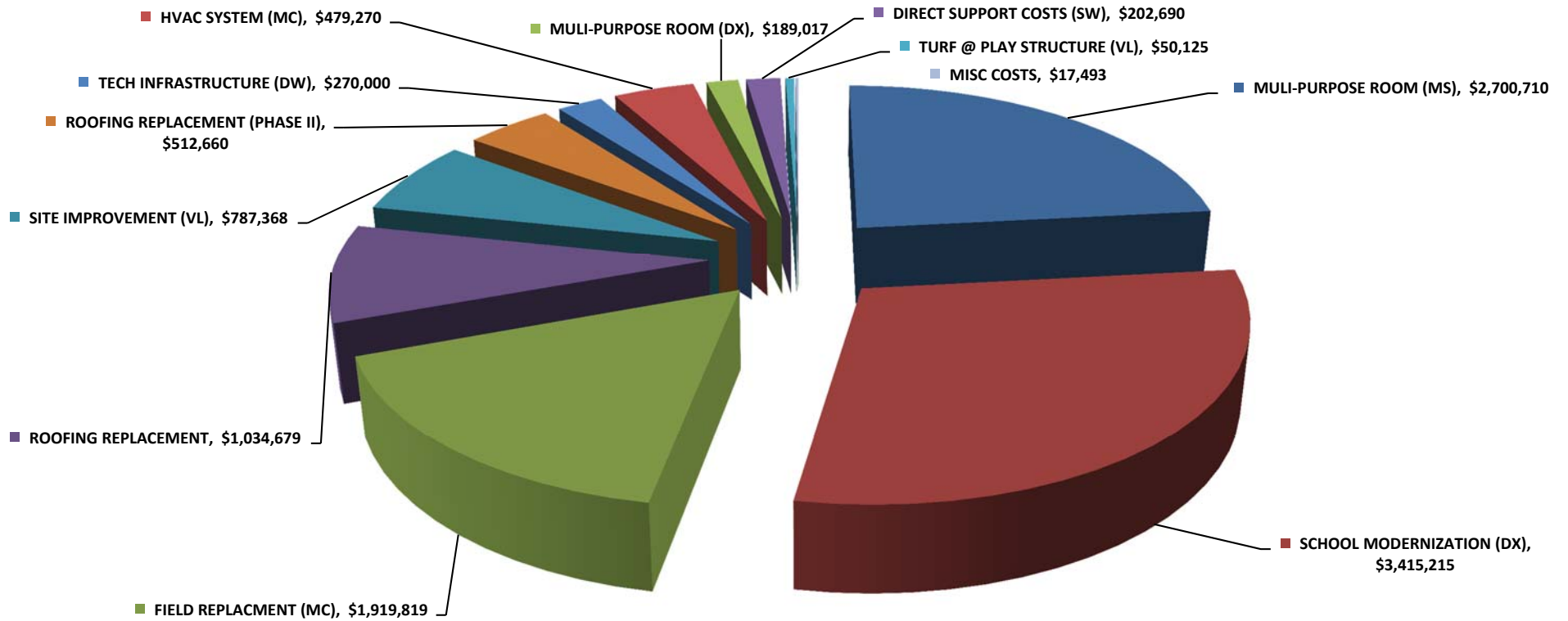


Expenditures to Date

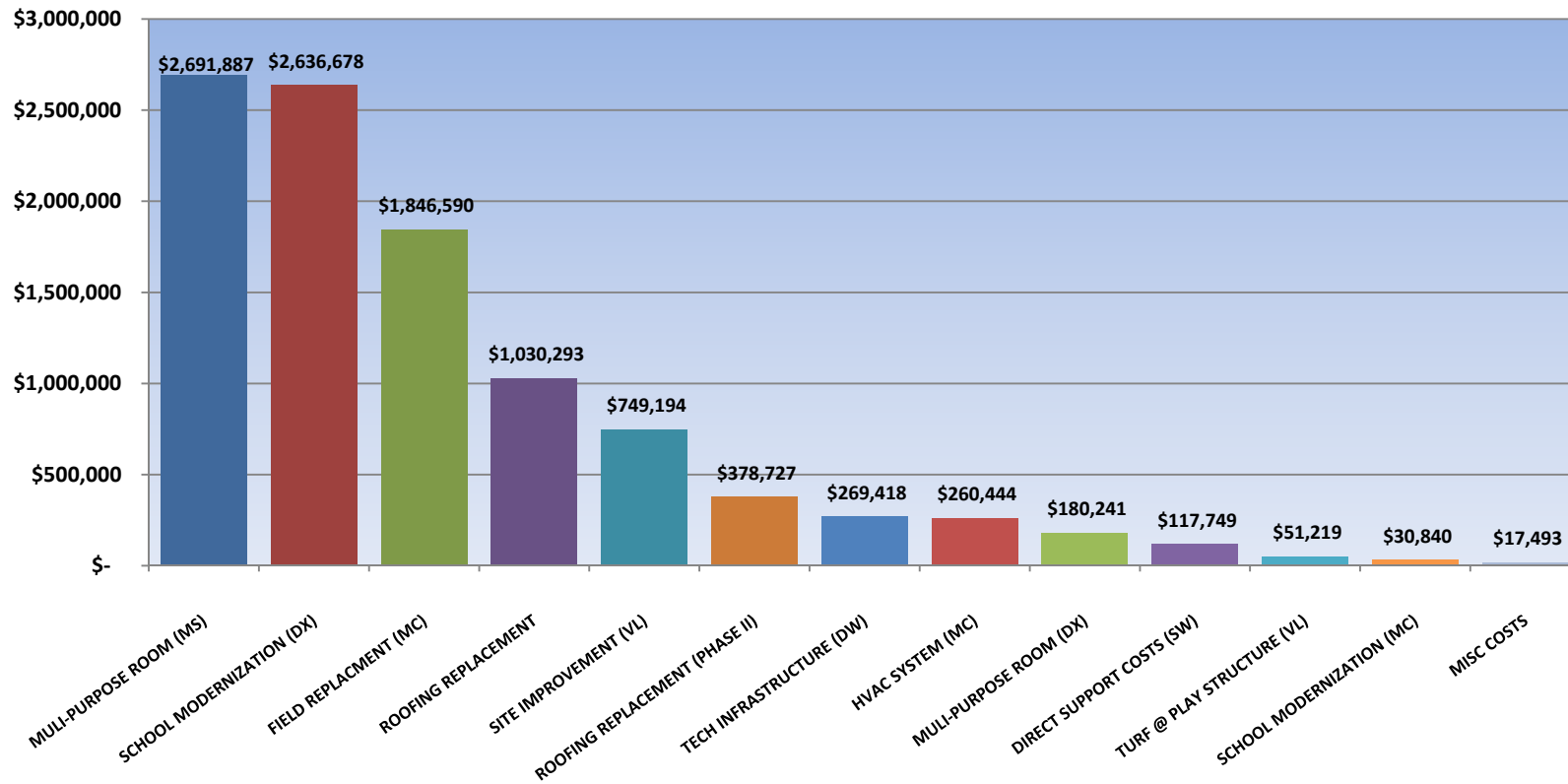
PROJECTS	SITE(S)	ESTIMATED COST	2014-15	2015-16	2016-17	2017-18	TOTAL	BALANCE
			EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES (YTD)		
MULTI-PURPOSE ROOM (MS)	MARY SILVEIRA	\$ 2,700,710	\$ -	\$ 451,662	\$ 2,217,938	\$ 22,287	\$ 2,691,887	\$ 8,823
SCHOOL MODERNIZATION (DX)	DIXIE	\$ 3,415,215	\$ -	\$ -	\$ 583,820	\$ 2,052,857	\$ 2,636,678	\$ 778,537
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	\$ 137,621	\$ 260,444	\$ 218,826
MULTI-PURPOSE ROOM (DX)	DIXIE	\$ 189,017	\$ -	\$ 7,282	\$ 171,459	\$ 1,500	\$ 180,241	\$ 8,776
DIRECT SUPPORT COSTS (SW)	DISTRICTWIDE	\$ 202,690	\$ -	\$ -	\$ 100,655	\$ 17,095	\$ 117,749	\$ 84,941
TURF @ PLAY STRUCTURE (VL)	VALLECITO	\$ 50,125	\$ 14,123	\$ 37,096	\$ -	\$ -	\$ 51,219	\$ (1,094)
SCHOOL MODERNIZATION (MC)	MILLER CREEK		\$ -	\$ -	\$ -	\$ 30,840	\$ 30,840	\$ (30,840)
MISC COSTS	ALL SITES: ADVERTISING, ELECTION FEES, AUDIT FEES, ETC	\$ 17,493	\$ 11,461	\$ 2,805	\$ 3,227	\$ -	\$ 17,493	\$ 0
	TOTAL	\$ 11,579,046	\$ 607,542	\$ 3,124,394	\$ 3,889,246	\$ 2,639,591	\$ 10,260,774	\$ 1,318,272

Data as of September 15, 2017

Dixie School District Bond Expenditures to Date As of Sept 15 2017



**DIXIE SCHOOL DISTRICT
BOND EXPENDITURES TO DATE**



Next Steps



- Questions?
- Next Meeting:
 - Draft COC Agenda Report for Next Meeting
 - Review Financial and Performance audit
 - Committee members attending and reporting at Dixie School Board meeting on March 13, 2018
 - Frequency of Future COC meetings
 - Next meeting date: February 27, 2018 or March 6, 2018 3:30 p.m.