



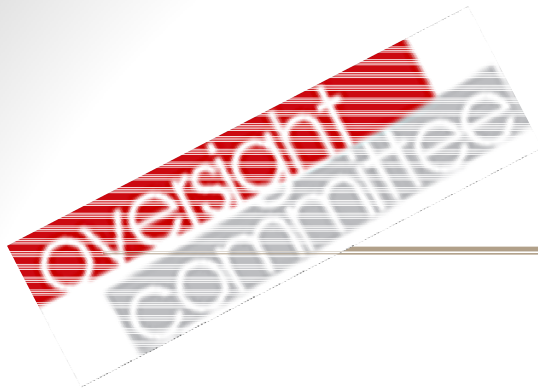
**Measure C Bond  
Citizens Oversight Committee  
District Board Room  
Tuesday September 20, 2016  
3:30 P.M.  
AGENDA**

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- Welcome
- 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

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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 January/February 2016 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?*



# Construction Update

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- Projects Completed
- Projects In Design
- Projects Underway
- Future Projects



# Projects Completed - 2015

## Projects Completed in 2015

### Project

### Site(s)

Roof Replacement Projects

All

Turf @ Playground

Vallecito

Tom Lohwasser Field

Miller Creek





# Projects Completed

## Dixie Elementary MUR Improvements

Before



After





# Projects Completed

## Vallecito Parking Lot Improvements and Courtyard



# Projects Completed

## Vallecito Parking Lot Improvements and Courtyard





# Projects Underway

## Mary Silveira MPR Expansion and Upgrades



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# Projects Underway

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# Projects in Design

## Dixie Elementary Modernization Project

The Design, Construction and District Facilities team will be looking at the improvements to the interior of all the classrooms with regard to finishes and technology and establish a District standard matched with cost so that equitable distribution of funds is put in each classroom. Currently QKA architects is developing a schematic design.



# Future Projects for Consideration

School	Project	Anticipated Cost*
Miller Creek	Science Labs	\$ 2.8M
Miller Creek	MU Room Mechanical	\$ 350K
MC, MS & Val	Classroom Modernization	\$12.33M
MC, MS & Val	Fire Alarm Systems	\$ 1.74M

*\*In 2016 dollars*





# Costs to Date

School	Project	Feb -2016 Cost	Sept - 2016 Cost
All	Roof Replacement	\$1.034M	\$1.034M*
Vallecito	Turf @ Playstructure	\$ 50K	\$ 50K*
Miller Creek	Field Replacement	\$1.920M	\$1.920M*
Mary Silveira	MUR Expansion	\$2.548M	\$2.770M
Vallecito	Courtyard	\$ 808K	\$ 774K*
Dixie	MU Alterations	\$ 205K	\$ 191K*
All	Data Backbone	N/A	\$ 270K
Dixie	Modernization	N/A	\$ 4.52M
		<b>Total Committed:</b>	<b>\$11.530M**</b>

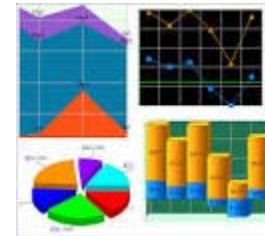
\*Complete

\*\*Excludes some soft costs that are not project related such as audit fees, and issuance expenses

# 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



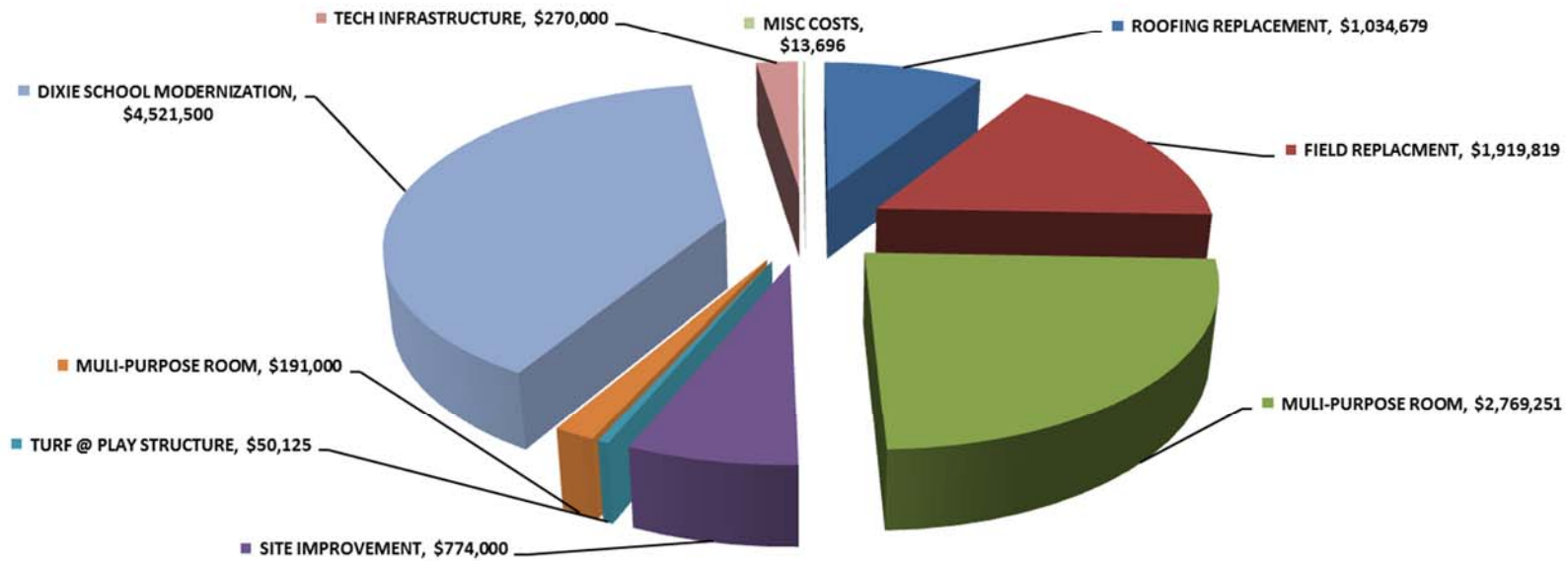
# Expenditures to Date

PROJECTS	SITE(S)	ESTIMATED COST	2014-15 EXPENDITURES	2015-16 EXPENDITURES	2016-17 EXPENDITURES (YTD)	TOTAL EXPENDITURES	BALANCE
ROOFING REPLACEMENT	MARY SILVEIRA, VALLECITO, MILLER CREEK	\$ 1,034,679	\$ 376,027	\$ 654,981		\$ 1,031,008	\$ 3,671
FIELD REPLACEMENT	MILLER CREEK	\$ 1,919,819	\$ 205,961	\$ 1,639,944		\$ 1,845,905	\$ 73,914
MULI-PURPOSE ROOM	MARY SILVEIRA	\$ 2,769,251	\$ 541.00	\$ 451,662	\$ 583,582	\$ 1,035,786	\$ 1,733,465
SITE IMPROVEMENT	VALLECITO	\$ 774,000	\$ -	\$ 228,905	\$ 404,202	\$ 633,107	\$ 140,893
TURF @ PLAY STRUCTURE	VALLECITO	\$ 50,125	\$ -	\$ 37,096	\$ -	\$ 37,096	\$ 13,030
MULI-PURPOSE ROOM	DIXIE	\$ 191,000	\$ -	\$ 7,282	\$ 124,151	\$ 131,433	\$ 59,567
DIXIE SCHOOL MODERNIZATION	DIXIE	\$ 4,521,500	\$ -	\$ -	\$ -	\$ -	\$ 4,521,500
TECH INFRASTRUCTURE	ALL SITES	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ 270,000
MISC COSTS	ALL SITES: ADVERTISING, ELECTION FEES, AUDIT FEES, ETC	\$ 13,696	\$ 10,891	\$ 2,805	\$ -	\$ 13,696	\$ 0
	<b>TOTAL</b>	<b>\$ 11,544,070</b>	<b>\$ 593,419</b>	<b>\$ 3,022,675</b>	<b>\$ 1,111,936</b>	<b>\$ 4,728,030</b>	<b>\$ 6,816,040</b>

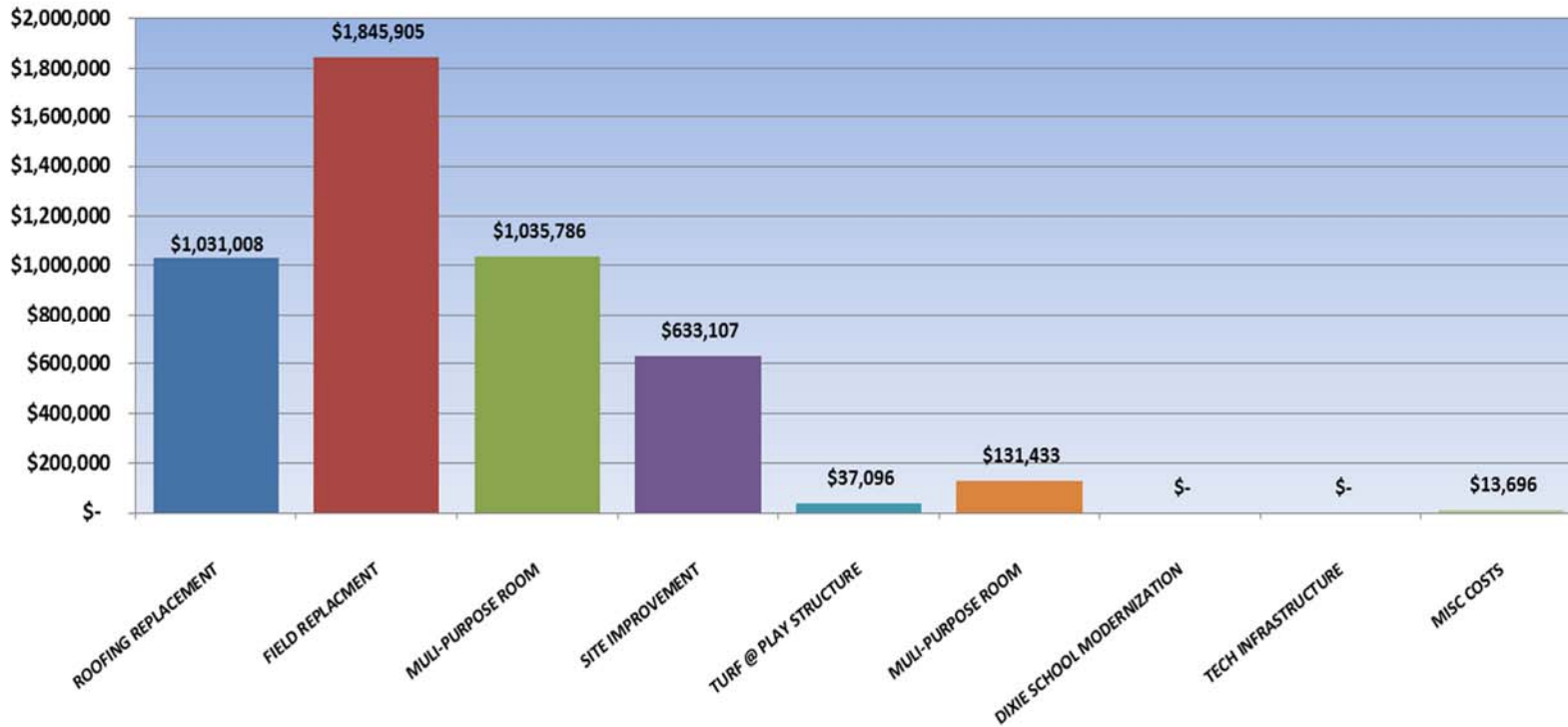
Data as of Sept 19, 2016



### DIXIE SCHOOL DISTRICT ESTIMATED/ACTUAL PROJECT COSTS



### DIXIE SCHOOL DISTRICT BOND EXPENDITURES TO DATE



# Next Steps



- Questions?
- Future Meeting Dates
  - COC Report to Dixie School Board:  
March 14, 2017 at 7:00 p.m.
  - Review frequency of future COC meetings
  - Next meeting date: February 28<sup>th</sup> or March 7<sup>th</sup>
    - Review Bond Performance Audit
    - Review financial information to date

