

CaLBOC - 7th Annual Statewide Conference

CaLBOC Statewide Conference

April 24, 2018

“School Bonds and Property Taxes: A Citizen’s Primer”

“The Difference Between Taxpayer Associations and Citizens’ Bond Oversight Committees”

Exhibit

Detailed, timely, clearly presented information is essential to an effective Bond Oversight Committee. Presented here are samples from the reports provided by the Visalia Unified School District (VUSD) to their Bond Oversight Committee.

Detailed expenditure reports were prepared for the committee by district business staff and the construction management firm employed for bond projects by VUSD. The district’s internal auditor reviewed the data and provided information from both internal VUSD audits and from the external auditors, Crowe Horwath LLP. Crowe Horwath LLP 400 Capitol Mall Suite 1400 Sacramento, California 95814-4498 916 441 1000 *Every expenditure from Bond funds was specified and members of the committee were able to review all supporting documentation. All expenditure information was available to the committee members.*

Sample 1. Bond report provided by staff of Robert Groeber, Assistant Superintendent, Administrative Services, Visalia Unified School District.

Key Proceedings

Work was completed on the Redwood High School Fire Alarm Upgrade project.

Phase 1 of the playground improvements on five sites (Elbow Creek, Golden Oak, Houston, Ivanhoe & Mountain View) were completed at the end of the summer. These sites received new playground equipment and improved ADA access.

Security improvements were completed on six sites (Elbow Creek, Hurley, Linwood, Mineral King & Mountain View). The focus of this project was to provide a single point of entry through the administration office while removing chain link fencing to increase curb appeal.

Sample 2. Bond Expenditure data provided by staff of Robert Groeber, Asst. Superintendent, Administrative Services, Visalia Unified School District.

<u>SITE</u>	<u>DESCRIPTION</u>	<u>FUND</u>	<u>RESOURC</u>	<u>YR</u>	<u>GOAL</u>	<u>FUNCT</u>	<u>OBJECT</u>	<u>TYPE</u>	<u>MGR</u>	<u>AMOUNT</u>	<u>PAYEE</u>	<u>VENDOR</u>	<u>WARRANT</u>	<u>DATE</u>	<u>DES</u>	<u>PO</u>
318	Houston Elemer	210	77180	0	00000	85000	61701	7790	265	2,000.00	PROVOST & PRITCHARD	107579	10265143	4/11/14	PO	410478
318	Measure E Mod	210	77180	0	00000	85000	62100	7790	265	1,145.85	DARDEN ARCHITECTS	115576	10264777	4/4/14	PO	412769
318		210	77180	0	00000	85000	62100	7790	265	6,191.14	DARDEN ARCHITECTS	115576	10265717	5/2/14	PO	412769
318		210	77180	0	00000	85000	62100	6210	265	134.11	DARDEN ARCHITECTS	115576	10267089	6/13/14	PO	412769
318		210	77180	0	00000	85000	62100	7790	265	6,249.35	DARDEN ARCHITECTS	115576	10267089	6/13/14	PO	412769
318		210	77180	0	00000	85000	62100	7790	265	1,475.60	DARDEN ARCHITECTS	115576	10267409	6/19/14	PO	412769
318		210	77180	0	00000	85000	62200	7790	265	500	DIVISION OF STATE AR	33134	10264778	4/4/14	PO	413786
318		210	77180	0	00000	85000	62900	7790	265	1,020.00	BELFORD, KRIS	115127		6/30/14	EP	400096
318		210	77180	0	00000	85000	64000	7790	265	31,133.33	GAMETIME C/O MRC	112372	10263339	2/21/14	PO	408410
318		210	77180	0	00000	85000	62100	6210	265	435.12	DARDEN ARCHITECTS	115576		6/30/14	EP	401331
318		210	77180	0	00000	85000	62100	7790	265	148.66	DARDEN ARCHITECTS	115576		6/30/14	EP	401336
318		210	77180	0	00000	85000	62100	7790	265	165	DARDEN ARCHITECTS	115576		6/30/14	EP	401342
318		210	77180	0	00000	85000	62110	7790	265	385	KERN COUNTY SUPERINT	106408		6/30/14	EP	401177

Sample 3 Financial reports from the construction management firm supporting the district.

CM Construction Services, Inc. PO Box 6237 Visalia, CA 93290 (559) 735-9556

Program Summary

Measure E funds of approximately \$60.1 million will be matched by State funds when they become available. In total, Measure E is expected to fund over \$120 million in modernization and new construction projects. The Measure E funds of \$60.1 million will be used to construct a new middle school, plan for the modernization of schools over 10 years old and perform renovations to as many facilities as the funds will allow.

This Program Report will track the status and associated fund expenditures of the District's prioritized projects. The goal is to deliver consistency of facilities and technologies from school to school, regardless of its age or location.

Project Funding Summary

Quadrant Status	Project Number	Project Name	Planned Funding	Funding Received	Measure E Funded	Planned State Rmbrs
	F.77186.22.	Measure E Master Planning & Program Management	\$ 1,840,000	\$ 1,824,000	\$ 1,824,000	0
Conceptual	NF.77180.65.603.7797	Sequoia Modernization	\$ 4,640,000	\$ 0	\$ 0	2,784,000
Closeout	F.77180.53.934.7792	Charter Alternative Site Security	\$ 80,128	\$ 80,128	\$ 80,128	48,076
	F.77180.54.972.7792	VTEC Site Security	\$ 72,510	\$ 72,510	\$ 72,510	43,506
North/East						
Design Development (Design)						
	DF.77180.58.319.7797	Ivanhoe Modernization	\$ 3,608,000	\$ 36,721	\$ 36,721	2,164,800
	DF.77180.59.321.7797	Mineral King Modernization	\$ 2,795,000	\$ 15,066	\$ 15,066	1,677,000
	DF.77180.64.636.7797	GWHS Modernization	\$ 16,546,200	\$ 77,267	\$ 77,267	8,280,000
Construction	F.77180.24.636.7804	GWHS Band Room Acoustical Inst.	\$ 2,093,480	\$ 2,093,480	\$ 2,093,480	1,256,088
Closeout	F.77180.28.314.7790	Elbow Creek Playground Equipment	\$ 126,692	\$ 126,692	\$ 126,692	76,015
	F.77180.30.325.7790	Golden Oak Playground Equipment	\$ 142,471	\$ 142,471	\$ 142,471	85,482
	F.77180.33.319.7790	Ivanhoe Playground Equipment	\$ 192,162	\$ 192,162	\$ 192,162	115,278