

12465 Foothill Rd., Santa Paula, CA 93060 (805) 525-7540 FAX (805) 933-1111

**MEASURE K
CITIZENS' OVERSIGHT COMMITTEE
ANNUAL MEETING
Wednesday, June 10, 2020 – 4:00 PM**

**Online Only Due to COVID-19 Shelter in Place Order – Via Zoom
To watch and provide public comment, join from a PC, Mac, Ipad, or Android Device:**

Please click this URL to join:

<https://zoom.us/j/91387681764?pwd=U3ZvdXNSWXZyRTc3aXFpR0ZERnVxQT09>

Or join by phone: Dial (669) 900-6833

Meeting ID: 913 8768 1764

Password: 665611

AGENDA

I. PRELIMINARY

- A. Call To Order
- B. Establishment of Quorum
- C. Public Comments
Any citizen may address the Committee concerning any item that has been described in the notice for this meeting before or during consideration of that item. No action will be taken on any item not appearing on the agenda. The maximum time limit per speaker is three minutes.
- D. Approval of Agenda ACTION
- E. Approval of June 10, 2019 Minutes ACTION

II. SPECIAL ITEMS

- A. New Business ACTION
 - Acceptance of Certification of the 2018 – 2019 Annual Proposition 39 General Obligation Bonds Measure K Performance Audit
 - Prior and Current Year Revenue and Expenditure Reports INFORMATION
- B. Project Updates INFORMATION
 - Parking & Playground Project at Briggs School
 - SpectraTurf at Olivelihoods School
 - Roof at Briggs School

- | | | |
|----|-------------------------------|-------------|
| C. | General Discussion | DISCUSSION |
| D. | Committee Member Comments | DISCUSSION |
| E. | Agenda Items for Next Meeting | INFORMATION |

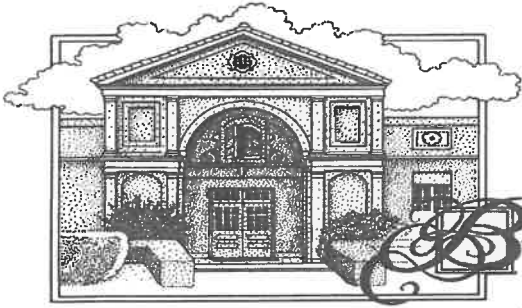
III. ADJOURNMENT

Responsibilities of the Citizens' Oversight Committee [Ed Code 15278(b), 15280(b)]

1. Review and report on expenditure of taxpayers' money for school construction.
2. Ensure that bond revenues are only expended for Measure K projects.
3. Ensure that no bond revenues are expended for District salaries.
4. Make all reports available to the public.
5. Provide periodic reports on the Committee's activities and findings.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Superintendent's Office (805-525-7540). Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.

The Brown Act has been amended as a result of Senate Bill 343. As of July 1, 2008, the District is required to make documents (revised or otherwise), distributed to the Committee within 72 hours of a meeting, simultaneously available for public review, provided such documents are not otherwise exempt from public disclosure. Such documents will be available for public review in the District office.



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BRIGGS ELEMENTARY SCHOOL DISTRICT
12465 FOOTHILL ROAD
SANTA PAULA, CALIFORNIA 93060

**MEASURE K
CITIZENS' OVERSIGHT COMMITTEE
ORGANIZATIONAL MEETING**

**Monday: June 10, 2019
4:00 P.M.
Olivelands School Library**

I. Preliminary

- A. Call to Order: The meeting was called to order at 4:10 PM by Deborah Cuevas.
- B. Establishment of Quorum: Ms. Cuevas declared a quorum present.
- C. Public Comments: None
- D. Approval of Agenda: Gerardo Hernandez moved to approve the agenda. Claudia Mancilla seconded. Motion carried.
- E. Approval of June 11, 2018 Minutes: Claudia Mancilla moved to approve the June 11, 2018 minutes. Gerardo Hernandez seconded. Motion carried.

II. Special Items

- A. New Business:
 - Acceptance of Certification of the 2017 – 2018 Annual Proposition 39 General Obligation Bonds Measure K Performance Audit: Claudia Mancilla moved to accept certification of the 2017 – 2018 annual proposition 39 general obligation bonds Measure K performance audit. Gerardo Hernandez seconded. Motion carried.
 - Resolution of the Board of Trustees of the Briggs School District Authorizing the Issuance and Sale of General Obligation Bonds Election of 2014, Series B, in an Aggregate Principal Amount not to Exceed \$2,000,000 and Approving the Execution and Delivery of Related Documents and Actions” Resolution Authorizes Bonds Which Allow for the Compounding of Interest: Information Item shared with Committee.
 - Prior and Current Year Revenue and Expenditure Reports: CBO Tami Peterson shared with the committee prior and current year revenue and expenditure report. Ending Fund Balance as of 06/10/19 is \$889,792.90.
- B. Project Updates:
 - Roof Project at Briggs School
 - Master Plan
Ms. Cuevas shared with the committee that roof project at Briggs School will start on June 11, 2019. Ms. Cuevas also shared the master plan with the committee.
- C. General Discussion: None
- D. Committee Member Comments: None
- E. Agenda Items for Next Meeting: None

III. Adjournment

Ms. Cuevas adjourned the meeting at 4:27 PM.

BRIGGS ELEMENTARY SCHOOL DISTRICT
PROPOSITION 39 GENERAL OBLIGATION BONDS
MEASURE K
PERFORMANCE AUDIT

June 30, 2019



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CONSULTING

BRIGGS ELEMENTARY SCHOOL DISTRICT
PROPOSITION 39 GENERAL OBLIGATION BONDS
MEASURE K
PERFORMANCE AUDIT
June 30, 2019

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INDEPENDENT AUDITORS' REPORT

Board of Trustees
Briggs Elementary School District
Santa Paula, California

We have conducted a performance audit of the Briggs Elementary School District (the District), Measure K General Obligation Bond funds for the fiscal year ended June 30, 2019.

We conducted this performance audit in accordance with generally accepted *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page two of this report which includes determining the District's compliance with the performance requirements for the Proposition 39 Measure K General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIII A of the California Constitution. Management is responsible for the District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of the District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution. Accordingly, we do not express any assurance on internal control.

The results of our tests indicated that, in all significant respects, the District expended Measure K General Obligation Bond funds for the fiscal year ended June 30, 2019 only for the specific projects developed by the District's Board of Trustees, and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP
Glendora, California
December 10, 2019

**BRIGGS ELEMENTARY SCHOOL DISTRICT
PERFORMANCE AUDIT OF MEASURE K**

June 30, 2019

BACKGROUND INFORMATION

In November 2000 the voters of the State of California approved Proposition 39 authorizing the issuance of general obligation bonds by California public school districts and community colleges, under certain circumstances and subject to certain conditions. In November 2014, a general obligation bond proposition (Measure K) of the District was approved by the voters of the District. Measure K authorized the District to issue up to \$4.5 million of general obligation bonds to finance various capital projects, and related costs, as specified in the bond measure provisions of Measure K.

Pursuant to the requirements of Proposition 39, and related state legislation, the Governing Board of the District established a Citizens' Bond Oversight Committee and appointed its initial members. The principal purpose of the Citizens' Bond Oversight Committee, as set out in state law, is to inform the public as to the expenditures made using the proceeds of the bonds issued pursuant to the Measure K bond authorization. The Citizens' Bond Oversight Committee is required to issue at least one report annually as to its activities and findings.

Section 1(b)(3)(C) of Article XIII A of the California Constitution requires the District to conduct an annual independent performance audit to ensure that the proceeds of the bonds deposited into the Measure K bond fund have been expended only for the authorized bond projects.

OBJECTIVES

The objectives of our performance audit for the fiscal year ended June 30, 2019 were to:

- Determine the expenditures charged to the Briggs Elementary School District Measure K Bond Building Fund;
- Determine whether expenditures charged to the Measure K Bond Building Fund have been made in accordance with the bond project list approved by the voters through the approval of Measure K in November 2014.
- Provide the District Board and the Measure K Citizens' Bond Oversight Committee with a performance audit as required under the provisions of the California Constitution.

SCOPE OF THE AUDIT

The scope of our performance audit covered the fiscal period from July 1, 2018 to June 30, 2019. The propriety of expenditures for capital projects and maintenance projects funded through other state or local funding sources, other than the proceeds of the bonds, were not included within the scope of our audit. Expenditures incurred subsequent to June 30, 2019, were not reviewed or included within the scope of our audit or in this report.

**BRIGGS ELEMENTARY SCHOOL DISTRICT
PERFORMANCE AUDIT OF MEASURE K**

June 30, 2019

PROCEDURES PERFORMED

- We identified the expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger and project listing.
- We selected a judgmental sample of expenditures considering all object codes and projects for the year ended June 30, 2019. Our sample included 5 transactions totaling \$171,756. This represents 95% of total expenditures of \$179,934.
- We reviewed the actual invoices and supporting documentation to determine that expenditures charged to projects were:
 - Supported by invoices with evidence of proper approval and documentation of receipt of goods or services;
 - Supported by proper bid documentation, as applicable;
 - Properly expended on the authorized bond projects as listed on the voter-approved bond project list.

CONCLUSION

The results of our tests indicated that, in all significant respects, the District has properly accounted for the expenditures associated with Measure K bond funds and that such expenditures were made on authorized bond projects.

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC,
an SEC-registered investment advisor. | CliftonLarsonAllen LLP



Briggs School District Bond Expenditures 2015-16

2015-16	Beginning Fund Balance		\$2,324,003.23
2015-16	Interest	Revenue	\$5,169.93
2015-16	Total Revenue		\$5,169.93
2015-16	Refund on Services	Expenditures - Misc.	-\$5,468.01
2015-16	Total Expenditures		-\$5,468.01
2015-16	Fence Factory	Expenditures - Misc.	\$5,116.00
2015-16	Ewing I & L Supply	Expenditures - Modular	\$1,320.02
2015-16	Peach Tree Soils	Expenditures - Modular	\$1,405.57
2015-16	Pacificom	Expenditures - Modular	\$13,205.37
2015-16	Action Key	Expenditures - Modular	\$1,433.68
2015-16	Total Modular Expenditures		\$17,364.64
2015-16	Omega Construction	Expenditures - Windows	\$190,950.00
2015-16	Cyber Copy	Expenditures - Windows	\$701.54
2015-16	Ventura County Star	Expenditures - Windows	\$2,251.32
2015-16	DWK - Legal Services	Expenditures - Windows	\$5,414.50
2015-16	DC Architects	Expenditures - Windows	\$66,000.00
2015-16	California Construction Mgmt	Expenditures - Windows	\$12,375.00
2015-16	Total Windows Encumbrances and Expenditures		\$277,692.36
2015-16	DC Architects	Expenditures - Shade	\$8,400.00
2015-16	DSA - Shade Structure Plan Check	Expenditures - Shade	\$1,050.00
2015-16	Shade Structures	Expenditures - Shade	\$8,411.94
2015-16	Total Shade Encumbrances and Expenditures		\$17,861.94
2015-16	Ending Fund Balance		\$2,016,606.23

Briggs School District Bond Expenditures 2016-17

2016-17	Beginning Fund Balance		\$2,016,606.23
2016-17	Interest - Estimated	Revenue	\$14,585.07
2016-17	Total Revenue		<u>\$14,585.07</u>
2016-17	Action Key	Expenditures - Modular	\$1,050.76
2016-17	Total Modular Expenditures		<u>\$1,050.76</u>
2016-17	Omega Construction	Expenditures - Windows	\$996,177.48
2016-17	DC Architects	Expenditures - Windows	\$8,250.00
2016-17	California Construction Mgmt	Expenditures - Windows	\$13,350.00
2016-17	Total Windows Encumbrances and Expenditures		<u>\$1,017,777.48</u>
2016-17	DC Architects	Expenditures - Shade	\$3,530.00
2016-17	Gopher Sport	Expenditures - Shade	\$2,460.16
2016-17	USA Shade	Encumbrance - Shade	\$19,610.87
2016-17	Michael Kiwitt (DSA Inspector)	Expenditures - Shade	\$4,300.00
2016-17	Kenco Construction (Onsite DSA Inspection)	Expenditures - Shade	\$9,600.00
2016-17	DSA - Shade Structure Plan Check	Expenditures - Shade	\$170.00
2016-17	NV5 West	Expenditures - Shade	\$1,048.75
2016-17	Total Shade Encumbrances and Expenditures		<u>\$40,719.78</u>
2016-17	Encompass Consulting	Expenditures - Site Survey	<u>\$8,500.00</u>
2016-17	Projected Ending Fund Balance		<u><u>\$963,143.28</u></u>

Briggs School District Bond Expenditures 2017-18

2017-18	Beginning Fund Balance		\$963,143.28
2017-18	Bond Proceeds	Revenue	\$0.00
2017-18	Interest	Revenue	\$11,639.62
2017-18	Total Revenue		<u>\$11,639.62</u>
2017-18	Ending Fund Balance		<u><u>\$974,782.90</u></u>

Briggs School District Bond Expenditures 2018-19

2018-19	Beginning Fund Balance		\$974,782.90
2018-19	Bond Proceeds	Revenue	\$1,999,620.75
2018-19	Interest	Revenue	\$24,032.70
2018-19	Total Revenue*		\$2,023,653.45
2018-19	Recording of Bond Sale		\$150,000.00
2018-19	Shur Roofing - Briggs Roof Repairs	Expenditure	\$29,934.25
2018-19	Total Expenditures*	Expenditure	\$179,934.25
2018-19	Ending Fund Balance*		\$2,818,502.10

Briggs School District Bond Expenditures 2019-20 (Estimated Actuals*)

2019-20	Beginning Fund Balance		\$2,818,502.10
2019-20	Bond Proceeds	Revenue	\$0.00
2019-20	Interest (estimated)	Revenue	\$61,048.00
2019-20	Total Revenue*		\$61,048.00
2019-20	Shur Roofing: Briggs	Expenditure	\$112,401.00
2019-20	Bathroom Decking Improvements	Expenditure	\$10,350.00
2019-20	Bond Construction Services	Expenditure	\$60,000.00
2019-20	Briggs Playground Project: BC Rincon	Expenditure	\$519,247.00
2019-20	Briggs Playground Project: Dave Bang	Expenditure	\$36,792.00
2019-20	Briggs Playground Project: Architect	Expenditure	\$88,400.00
2019-20	Briggs Playground Project: Land Surveying Services	Expenditure	\$9,900.00
2019-20	Briggs Playground Project: Geotechnical Engineering	Expenditure	\$25,700.00
2019-20	Briggs Playground Project: Leak Detection Services	Expenditure	\$350.00
2019-20	Briggs Playground Project: DSA Fees	Expenditure	\$5,033.00
2019-20	Briggs Playground Project: Misc Fees	Expenditure	\$6,421.00
2019-20	Briggs Playground Project: Inspection Services	Expenditure	\$10,000.00
2019-20	Olivelands Playground: Rubberized Surface	Expenditure	\$74,915.00
2019-20	Total Expenditures	Expenditure	\$959,509.00
2019-20	Ending Fund Balance*		\$1,920,041.10