

Mariposa County Unified School District Citizens' Bond Oversight Committee Annual Report – July 1, 2019 - June 30, 2020

Pursuant to the Bylaws for Measure L adopted by the Board of Trustees of the District on January 12, 2017, this document shall serve as the Annual Report from this Committee. This report covers the 2019-2020 fiscal year.

History:

The Mariposa County Unified School District (the "District") was successful at the election conducted on November 8, 2016 (the "Bond Election") in obtaining authorization from the District's voters to issue up to \$24 million aggregate principal amount of the District's general obligation bonds ("Measure L"). The election was conducted under Proposition 39, chaptered as the Strict Accountability in Local School Construction Bonds Act of 2000, at Section 15264 et seq. of the Education Code of the State ("Proposition 39"). Pursuant to Section 15278 of the Education Code, the District was now obligated to establish this Citizens' Bond Oversight Committee (the "Committee") in order to satisfy the accountability requirements of Proposition 39. The Board of Trustees of the Mariposa County Unified School District (the "Board") thereby established the Committee, to be known as the "Citizens' Bond Oversight Committee for Measure L," which has the duties and rights set forth in its Bylaws:

"The Committee shall consist of at least seven (7) members appointed by the Board upon the recommendation of the Superintendent from a list of candidates submitting written applications, and based on criteria established by Proposition 39, to wit: One (1) member shall be the parent or guardian of a child enrolled in the District. One (1) member shall be the parent or guardian of a child enrolled in the District and active in a parent-teacher organization, such as the P.T.A. or a school site council. One (1) member active in a business organization representing the business community located in the District. One (1) member active in a senior citizens' organization. One (1) member active in a bona-fide taxpayers association. Two (2) members of the community at-large.

The purposes of the Committee are set forth in Proposition 39, and these Bylaws are specifically made subject to the applicable provisions of Proposition 39 as to the duties and rights of the Committee. The Committee shall be deemed to be subject to the Ralph M. Brown Public Meetings Act of the State of California, Government Code Section 54950 et seq. (the "Brown Act") and shall conduct its meetings in accordance with the provisions thereof. The District shall provide necessary administrative support to the Committee as shall be consistent with the Committee's purposes, as set forth in Proposition 39, but without expending bond funds on such support (District personnel support).

The Committee shall confine its review of District expenditures specifically to expenditures of bond proceeds generated under Measure L. Regular and deferred

maintenance projects and all monies generated under other sources shall fall outside the scope of the Committee's review.

The Committee shall inform the public concerning the District's expenditure of bond proceeds. In fulfilling this duty, all official communications of the Committee to either the Board or the public shall come from the Chair acting on behalf of the Committee. The Chair shall only release information that reflects the consensus view of the Committee.

The Committee reviewed expenditure reports produced by the District to ensure that (a) bond proceeds were expended only for the purposes set forth in Measure L; and (b) no bond proceeds have been used for teacher or administrative salaries or other operating expenses."

The Oversight Committees' report:

1. Is the District in compliance with the requirements of Article XIII A, Section I (b) (3) of the California Constitution?

In Law: A requirement that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section I(b) (3), and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

The Committee has affirmed that the District is in compliance.

2. A summary of the Committee's proceedings and activities.

October 24, 2019

The Committee recognized a potential new board member, Carol Ream, to fulfill the senior citizens' organization position. Ms. Ream was approved by unanimous vote and her nomination was forwarded to the District school board for approval. The Committee reviewed the Citizen's Oversight Committee Annual Report to the community and made a few clarifying sequence suggestions regarding which minutes to include.

January 16, 2020

Cindy Carnes, Kemper CPA Group, LLC presented the 2018-19 Bond Audit. Going through the audit, Ms. Carnes explained various expenditures including the cost of issuance (annual cost) that was encumbered with the series B bond, which was issued at a premium due to the District's good financial standing. Ms. Carnes stated there are two sides of the audit. First, the financial side to be sure the internal controls are done correctly. Second, the performance audit, to make sure the Board is spending the money correctly on projects that were approved in the bond language. There were no findings. The money has been spent correctly and using the correct processes.

Scope of the audit: Period July 1, 2018-June 30, 2019. 86.25% of the expenditures were tested (53 transactions) and the audit found that all have been spent properly. It was

verified that funds from the Building Fund (Measure L) were generally expended for the construction, renovation, furnishing and equipping of District facilities constituting authorized bond projects. A motion to accept the report was unanimous.

November 13, 2020

Two applications for committee membership were received. Michael King - Parent member: Mr. King spoke of his recent work on the Head Start Policy Council, which is under Madera County, and the CAPMC Board, as well as being an auditor and editor by trade. Jill Harry - Parent-Teacher Group member: Ms. Harry spoke of her 6 years' experience with the MCHS Academic Boosters Club and 4 years with the MCHS School Site Council. She also was a founding member of Sierra Foothill Charter School. The committee voted unanimously to send the application to the MCUSD school board for final approval.

A review of the Bond Expenditure Report information was presented by Ms. Dwyer, Chief Business Officer. The summarized totals of the annual expenditure reports: Spent in 2017-18, \$1,007,849; Spent in 2018-19, \$1,942,184; Spent in 2019-2020, \$4,095,275; Total Bond Expenditures through 6/30/2020, \$7,045,308. Ms. Dwyer went on to state that the total \$24 million has been encumbered at this time. A full list of projects and expenditures are presented and updated monthly to the MCUSD School Board and can be found on the agendas located on BoardDocs at <https://go.boarddocs.com/ca/mcusd/Board.nsf/Public>.

There was a discussion regarding matching Governor Bond monies for which the District remains in line. No monies have been received at this time, and once received, these monies could go toward additional modernization projects (approximately \$7mil).

Currently, the District does not have a deferred maintenance budget. This was not continued by most districts when funding was no longer available (2012-13). There is a routine repair and maintenance budget. Superintendent Aranguena spoke of having \$24 million in the current Bond budget which is based on assessed property values and not District needs. He estimated that, if based on need, that amount could easily have been doubled. He stated that 60% of District buildings are portables (older portables), and then there are the ages of the buildings and infrastructure. The Superintendent appreciates all that has been done but believes that the community will need another bond to truly meet the District's facility needs.

Mrs. Mayfield, Director of Maintenance, Operations, Transportation, Facilities, and Warehouse shared a PowerPoint presentation, site by site, of many of the projects both completed and in process. These included at MCHS: Roofing/HVAC, Library conversion to 3 classrooms and library, Auditorium seating replacement and floor upgrade, Gym floor replacement and interior paint/padding upgrades as well as new doors and heaters, exterior painting of campus, Fire alarm upgrade, propane line upgrade. Greeley Hill: upgrade siding. MES: roofing replacement. District drainage upgrade includes Grizzly Field to Jones Street. Grizzly Field upgrades for DSA path of travel. LDP: emergency

mainline repairs to waterlines. WDL: Septic replacement and upgrades, new water storage tanks. In response to questions, Mrs. Mayfield confirmed that all these fixes were beyond any kind of warranty. The deferred maintenance funding has been unavailable for a long time. She went on to use for example that a simple replacement of gutters at the Yosemite Valley site revealed a portion of roof that had rotted and therefore needed repair. There was also a sewer repair done at that site. The HS will be receiving a new classroom building and there will be additional work done at LDP, WDL & MES.

Superintendent Aranguena spoke of the need for further funding, because the reality is that so much money has been spent fixing the “old things”. The hope for all is eventually we get to the point where work can be done on new projects, but for now, updating sites have made a world of difference and the support shown by the community is very much appreciated. The committee did some brainstorming on how to share the presented information with the community.

April 15, 2021

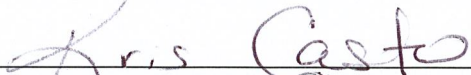
It was announced that Robert Morse has applied for the Bona-Fide Taxpayers Association position and fulfills the requirements. The committee accepted/approved his application, and his name was to be forwarded to the Board for approval.

The July 1, 2019 – June 30, 2020 Bond Measure L Audit Report was presented by Cindy Carnes of Kemper CPA Group LLC. She explained that that this is 2 audits in one, a financial statement and performance audit where it is ensured that expenses are compliant with Bond the language. 113 transactions were reviewed, equaling \$3.9 million dollars and 97.6% of the expenditures. There were no errors or findings. Ms. Carnes clarified that accounts payable liabilities were in reference to projects that had been completed by June 30th but had not yet been paid for. The commitments and contingencies are contracts that have been signed but the projects have not yet been completed. Clarification: \$267,816 – County invested dollars, included in cash and carry treasury. Clarification:— Bond monies were received in 2017-18 and then not again until 2020-21. After this discussion, the committee unanimously approved the audit.

Ms. Mayfield, Director of Maintenance, Operations, Transportation, Facilities, and Warehouse updated the committee on construction projects. The walls on the new high school building are currently going up. The anticipated completion date is October 6, 2021. Upcoming projects include MES painting and window replacements, exterior painting happening at WDL and LDP as well as modular replacements and drainage projects at LDP. Superintendent Aranguena offered that discussions are taking place regarding replacement of play structures both at SFCS and EP Elementary. Ms. Mayfield explained there is a list of additional, needed projects and if monies remain, the district will be able to move forward with those projects.

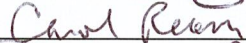
**MEASURE L CITIZENS' BOND OVERSIGHT COMMITTEE
MEETINGS ARE OPEN TO THE PUBLIC**

Approved by Measure L Citizens' Bond Oversight Committee Members:

Kris Casto, Chair 

Sue Overstreet, Vice Chair 

Lloyd Sheetz, Secretary 

Carol Ream 

Jill Harry 

Michael King 

All CBOC information is available on the District Website, under Citizens' Bond Oversight Committee:

<https://www.mcusd.org/District/Department/18-School-Board/1303-Citizens-Bond-Oversight-Committee.html>

Bond updates are presented to the MCUSD School Board monthly and can be viewed on the Monthly Agendas posted on Board docs.

<https://go.boarddocs.com/ca/mcusd/Board.nsf/Public>

MCUSD FD21 - Bond Expenditures for FY 2019-20

Status	Site	Vendor	Description	Expenditures to date as of: 6/30/2020
In Progress	District Wide	Capital Program Management	Contract for Bond Oversight	352,877.07
Complete	District Office	Mariposa Gazette	RFP Advertisement for Architects	\$ 1,165.50
Complete	District Wide	Engie Services U.S. Inc	Solar contract cancellation services	\$ 35,000.00
Total Site -				\$ 389,042.57
Complete	Lake Don Pedro	Caleb Chaney Painting	LDP Roofs old office & Kinder rooms overhang	\$ 10,700.00
Complete	Lake Don Pedro	Sierra Communications	LDP Water line replacement	\$ 87,000.00
Total Site -				\$ 97,700.00
Complete	MES	Teter Architects	MES Roofs D,E,Rm 24 & MPR architect services	\$ 76,774.29
Complete	MES	Leon Environmental Svcs	MES Roofs D,E,Rm 24 & MPR pre-luminary testing for asbestos	\$ 1,150.00
Complete	MES	Graham Prewitt Inc.	MES Roofs D,E,Rm 24 & MPR	\$ 247,934.42
Complete	MES	Division of State Architects	MES Roofs D,E,Rm 24 & MPR DSA fees	\$ 7,838.59
Complete	MES	Mariposa Gazette	MES Roofs D,E,Rm 24 & MPR bid advertisements	\$ 414.40
Complete	MES	Mike Martin	MES Roofs D,E,Rm 24 & MPR DSA Inspection	\$ 3,719.02
				\$ 337,830.72
Complete	Woodland	Teter Architects	WDL Septic architect fees	\$ 16,348.40
Complete	Woodland	Roger Stephens Engineering	WDL Septic tanks and lines design fees	\$ 1,020.00
Complete	Woodland	Keith Williams Excavating	WDL Septic	\$ 564,952.49
Complete	Woodland	Michael Martin	WDL Septic DSA inspection	\$ 3,000.00
Complete	Woodland	Ranch Fence	WDL Septic fence work	\$ 3,200.00
Complete	Woodland	Alternative Septic Systems	WDL Septic DSA calibrating services	\$ 4,000.00
Total Site -				\$ 592,520.89
Complete	Yosemite Elementary	Allison Sierra Inc.	YVS Sewer repair	\$ 48,912.00
Complete	Yosemite Elementary	Chaney Construction	YVS Gutter replacements	\$ 49,561.00
				\$ 98,473.00
Complete	Greeley Hill Elementary	Chaney Construction	GH Siding replacement	\$ 163,890.00
Total Site -				\$ 163,890.00
Complete	MCHS	Teter LLP	MCHS Roofs Gym, Science bldg, G Lkrm architect fees	\$ 7,900.00
Complete	MCHS	Eric Hall & Associates	MCHS Phase I Design	\$ 8,190.00
Complete	MCHS	Yosemite Glass & Window	Gym/Interior Repairs	\$ 30,000.00
Complete	MCHS	Humphry's Coversports	Gym/Interior Repairs	\$ 4,885.47
Complete	MCHS	Mountain Aire & Heating	Gym/Interior Repairs	\$ 21,823.00
Complete	MCHS	H&L Lumber Co	MCHS Roofs Library, Weight Room, & Band Room	\$ 1,727.65
Complete	MCHS	Building Unlimited	MCHS Roofs Library, Weight Room, & Band Room	\$ 471,379.29
Complete	MCHS	Chaney Construction	MCHS Roofs Library, Weight Room, & Band Room	\$ 10,800.00
Complete	MCHS	DL Weiland Construction	MCHS Roofs Library, Weight Room, & Band Room	\$ 6,400.00
Complete	MCHS	SKW Associates	MCHS Roofs Library, Weight Room, & Band Room	\$ 32,286.31
Complete	MCHS	Dept. of General Services	MCHS Roofs Library, Weight Room, & Band Room	\$ 1,820.12
Complete	MCHS	Leon Environmental Svcs	MCHS Roofs Library, Weight Room, & Band Room	\$ 450.00
Complete	MCHS	Mariposa Gazette	MCHS Roofs Library, Weight Room, & Band Room	\$ 2,997.00
Complete	MCHS	Michael Martin	MCHS Roofs Library, Weight Room, & Band Room	\$ 8,000.00
Complete	MCHS	Allison Sierra Inc.	Propane Leak	\$ 89,940.00
Complete	MCHS	Big Valley Electric	Fire Alarm	\$ 440,240.83
Complete	MCHS	Mariposa Gazette	Fire Alarm	\$ 421.80
Complete	MCHS	SKW Associates	Fire Alarm	\$ 77,960.00
Complete	MCHS	Division of State Architects	Fire Alarm	\$ 1,950.00
Complete	MCHS	Leon Environmental Svcs	Fire Alarm	\$ 15,500.00
Complete	MCHS	Michael Martin	Fire Alarm	\$ 6,603.61
Complete	MCHS	DL Weiland Construction	Exterior Building Renovation	\$ 462,000.17
Complete	MCHS	H&L Lumber Co	Exterior Building Renovation	\$ 2,333.67
Complete	MCHS	SKW Associates	Exterior Building Renovation	\$ 18,090.00
Complete	MCHS	Leon Environmental Svcs	Exterior Building Renovation	\$ 7,025.00
Complete	MCHS	Mariposa Gazette	Exterior Building Renovation	\$ 3,152.40
Complete	MCHS	SKW Associates	New Classroom Building-Lower Campus	\$ 133,935.59
Complete	MCHS	Division of State Architects	New Classroom Building-Lower Campus	\$ 34,750.00
Complete	MCHS	California Geological Society	New Classroom Building-Lower Campus	\$ 3,600.00
Complete	MCHS	GPRS LLC	New Classroom Building-Lower Campus	\$ 1,233.33
Complete	MCHS	SKW Associates	Storm Drain	\$ 35,435.00
Complete	MCHS	K.W. Emerson Inc	Storm Drain	\$ 348,217.89

	MCHS	Michael Martin	Storm Drain	\$	5,223.26
	MCHS	CTE Cal Inc.	Storm Drain	\$	5,892.00
	MCHS	GPRS LLC	Storm Drain	\$	2,333.34
	MCHS	Mariposa Gazette	Storm Drain	\$	407.00
	MCHS	Summit Electric	Storm Drain	\$	250.00
Complete	MCHS	DL Weiland Construction	Library Conversion + 3 Classrooms & Learning Center	\$	9,600.00
Complete	MCHS	Don Fowler Construction	Library Conversion + 3 Classrooms & Learning Center	\$	41,752.50
Complete	MCHS	SKW Associates	Library Conversion + 3 Classrooms & Learning Center	\$	11,015.12
Complete	MCHS	Capital Program Management	Library Conversion + 3 Classrooms & Learning Center	\$	451.40
	MCHS	CTE Cal Inc.	Post Construction Certification Project-Grizzly Field	\$	635.00
	MCHS	GPRS LLC	Post Construction Certification Project-Grizzly Field	\$	1,233.33
	MCHS	Hibser Yamauchi Architects	Post Construction Certification Project-Grizzly Field	\$	8,821.50
	MCHS	K.W. Emerson Inc	Post Construction Certification Project-Grizzly Field	\$	33,643.97
	MCHS	Michael Martin	Post Construction Certification Project-Grizzly Field	\$	504.66
	MCHS	Hibser Yamauchi Architects	Post Construction Certification Project-Grizzly Field	\$	2,600.00
	MCHS	Mariposa Gazette	Post Construction Certification Project-Grizzly Field	\$	407.00
			Total Site -	\$	2,415,818.21
			Subtotal:	\$	4,095,275.39

Total Revenue & Interest: \$ 18,178,301.92
 Total Expenditures 2017-18 and 2018-19: \$ 7,045,308.24
Balance: \$ 11,132,993.68

2019-20 Annual Bond Report

CBOC Meeting
1pm, November 13, 2020

2017-2018 Bond Expenditures

- **District Wide \$31,730**
 - Battery Backup - \$26,809
 - PA System Evaluation - \$4,921
- **Cathey's Valley \$11,494**
 - Roofs - \$11,494
- **Lake Don Pedro \$35,858**
 - VOIP Phone System - \$11,129
 - Roofs - \$24,729
- **Woodland Elm. \$375,212**
 - HVAC Units - \$14,823
 - VOIP Phone System - \$19,357
 - Septic - \$8,321
 - Roofs - \$332,711
- **MCHS \$495,113**
 - Basketball backboard - \$5,465
 - Field Topography Survey - \$8,500
 - Roofs - \$455,017
 - Master Plan - \$26,131
- **Alt Ed (Silva Rd) \$ 44,509**
 - HVAC Units - \$34,179
 - VOIP Phone System - \$10,329
- **El Portal/YVS/YPHS \$13,933**
 - VOIP Phone System - \$13,933

Total - \$1,007,849

2018-2019 Bond Expenditures

- **District Wide \$65,373**
 - Contract with CPM for Bond Expenditure Oversight - \$65,373
- **Catheys Valley \$104,149**
 - Roofs - \$104,149
- **Lake Don Pedro \$358,890**
 - Roofs - \$358,890
- **Woodland Elm. \$343,109**
 - Septic & Irrigation - \$34,434
 - Roofs - \$308,675
- **MCHS \$1,059,498**
 - Gym Interior Repairs - \$42,711
 - Field Topographic Survey - \$5,700
- **Phase I Design Exterior Improvements - \$67,566**
 - Roofs & HVAC Units - \$931,591
 - Master Plan - \$11,930
- **YVS/GHE/MES/Ait Ed \$11,165**
 - Pre-Design Roof Fees - \$11,165

Total - \$1,942,184

2019-2020 Bond Expenditures

- **District Wide \$389,042**
 - Contract with CPM for Bond Expenditure Oversight - \$352,877
 - Mariposa Gazette - \$1,165
 - Engie Solar Proposal - \$35,000
- **Greeley Hill \$163,890**
 - Siding replacement - \$163,890
- **Lake Don Pedro \$97,700**
 - Roofs - \$10,700 (Work in progress)
 - Water Line replacement - \$87,000
- **Mariposa Elementary School \$337,831**
 - Roofs (D, E, Rm 24 and MPR architect services - \$337,831
- **Woodland Elementary \$592,521**
 - Septic & Irrigation - \$592,521
- **Yosemite Elementary \$98,473**
 - Sewer repair - \$48,912
 - Gutter replacement - \$49,561
- **Mariposa County High School \$2,415,818**
 - Roofs (gym, science, locker room architect fees - \$7,900
 - New Classroom (lower campus)- \$181,709
 - Gym & Interior repairs - \$56,708
 - Roofs (library, weight & band room - \$535,860
 - Propane Leak - \$89,940
 - Fire Alarm - \$542,676
 - Exterior building Renovations - \$492,601
 - Storm Drain - \$397,759
 - Library conversion + 3 classrooms & learning center - \$62,819
 - Post construction certification Grizzly Field - \$47,846

Total Expenses - \$4,095,275

Total Bond Expenditures Through 6/30/2020 (Expenses by Site)

- Alt. Ed. (Silva Rd)
 - \$44,509
- Lake Don Pedro
 - \$492,448
- Cathey's Valley
 - \$115,643
- Mariposa County High School
 - \$3,970,429
- District Wide
 - \$486,145
- Mariposa Elm (MES)
 - \$337,831
- El Portal/YVS/YPHS
 - \$123,571
- Woodland Elementary
 - \$1,310,842
- Greeley Hill
 - \$163,890

Total - \$7,045,308