

Mariposa County Unified School District Citizens' Bond Oversight Committee Annual Report –

July 1, 2020 - June 30, 2021

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 2020-2021 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 then 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 bonafide 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.

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 Committee's Report:

Highlight:

This is the fourth Annual Report prepared by the Committee. Kemper CPA Group, LLC presented the Committee with the 2020-2021 Bond Audit. The representative conveyed there are no findings to report. This was also the case with the previous three audits. No findings means that the District is spending the bond money correctly and using the correct processes.

1. Is the District in compliance with the requirements of Article XIII A, Section 1(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 1(b) (3), and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

The Committee affirms the District is in compliance.

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

Meeting 12/2/21

Review/Accounting on Bond Expenditures for 2020-2021: Ms. Kierstin Wight, Chief Business Officer, answered questions regarding the Bond Expenditure Report. Members raised questions regarding CPM expenses. CPM is the District's program management group that oversees all the projects (complete and in process) and all state-required paperwork, ensuring that the District is meeting all regulations and codes. CPM representatives are also onsite every day for every

project to oversee the contractors and construction. CPM's contract runs through June of 2022, coinciding with the scheduled end of the Bond projects.

Discussion continued clarifying various points on the report, post construction certification, and district-wide charges. Based on the discussion, there were no concerns.

Meeting 2/10/22

Member Information: The Committee was informed that Ms. Carol Ream was not renewing her membership on the committee. Mr. John Stewart sought membership on the committee. He would fulfill the Senior Citizen's Organization membership requirements. Mr. Stewart introduced himself to the group; he is an MCUSD retired employee of 29+ years and looking forward to serving the community in this capacity. The Committee agreed to his appointment and directed the recommendation to be brought to the MCUSD Board.

2020-21 Bond Measure L Financial statements and Performance Audit Report: Ms. Cindy Carnes, Kemper CPA Group LLC, presented information to the committee regarding the 2020-2021 Bond Audit. Kemper CPA Group tested 63 expenditures equaling 72% of the total expenditures. There were no errors (findings). Ms. Carnes clarified that not all the monies spent on the new MCHS building are covered in the audit as it only encompassed expenditures up to June 30, 2021. Ms. Carnes also clarified the meaning of fair market value and explained Fund 21 transfers. Ms. Carnes also presented a report called Review/Accounting on Bond Expenditures.

Facilities Update: Ms. Linda Mayfield, Director of Maintenance, Operations Transportation, Facilities, and Warehouse, shared an updated slide deck of many of the Bond projects, both completed and in process. This slide deck is updated periodically and can be found on the MCUSD website. She reported the new Mariposa County High School (MCHS) building was under construction for about a year and a month and was completed by the time of this meeting. Seven portables were removed and replaced with a stick-built building (i.e., wooden, built on site) that houses 5 classrooms. The two rooms not replaced were a storage room and staff room. District administration will work with the Board of Trustees to schedule a date for a dedication of the building. Grizzly Field Certification required Division of State Architect (DSA) approval. In order to receive DSA approval, the District addressed drainage issues as well as American Disabilities Act (ADA) access from the lower campus to the field. At Mariposa Elementary School (MES), the buildings received exterior paint and the old windows facing Grizzly Field were replaced with energy efficient windows. At Lake Don Pedro (LDP), a large drainage

project was close to completion. LDP is also scheduled to receive a new HVAC system, a modular restroom building, and a new coat of exterior paint. Woodland (WDL) is scheduled to receive exterior paint, an updated bus loop, modular restroom, and new doors on the lower classroom. Sierra Foothill Charter School and El Portal play structure replacements were also soon going out to bid. These projects also include ADA approved path work and long lasting fall protection under the structures. The sixty-plus year old MCHS electricity loop is scheduled to be updated.

In addition to updating the committee on Bond-related construction projects happening throughout the District, Ms. Mayfield confirmed that MCUSD has an ongoing list of additional needs. If money remains after scheduled projects are concluded, the District will be able to move forward with additional projects on the list.

Preparation/Update for report dates July 1, 2020-June 30, 2021: A Bond Oversight sub-committee was created to draft the Annual Report and a letter to the community for publication in local media outlets. The subcommittee goal was to send the draft report to the committee-at-large via email for further input and collaboration, tentatively by March 10, 2022, after which, it would be signed by all Committee members and sent to the MCUSD Board.

MCUSD FD21 - Bond Expenditures for FY 2020-21

Status	Site	Vendor	Description	Expenditures to date as of:	
					6/30/2021
In Progress	District Wide	Capital Program Management	Contract for Bond Oversight		467,999.81
			Total Site -	\$	467,999.81
Complete	Lake Don Pedro	Mariposa Alarm and Video	Camera Installations	\$	15,639.75
Complete	Lake Don Pedro	Sierra Communications	Water line replacement	\$	2,931.12
Complete	Lake Don Pedro	Johnson Plumbing Industrial Inc	Water line replacement	\$	36,282.64
In Progress	Lake Don Pedro	Global Modular Inc	Restroom, Painting and HVAC	\$	53,139.09
In Progress	Lake Don Pedro	Teter Architects	Restroom, Painting and HVAC	\$	53,383.78
In Progress	Lake Don Pedro	Division of State Architects	Restroom, Painting and HVAC	\$	9,853.00
In Progress	Lake Don Pedro	Mariposa Gazette	Restroom, Painting and HVAC	\$	155.92
In Progress	Lake Don Pedro	Teter Architects	Site Drainage Project	\$	37,026.00
			Total Site -	\$	208,411.30
Complete	MES	Graham Prewitt Inc.	MES Roofs D,E,Rm 24 & MPR	\$	488,909.39
Complete	MES	Division of State Architects	MES Roofs D,E,Rm 24 & MPR DSA fees	\$	941.27
Complete	MES	Mike Martin	MES Roofs D,E,Rm 24 & MPR DSA Inspection	\$	7,333.64
In Progress	MES	Teter Architects	Exterior Windows and Paint	\$	31,034.31
In Progress	MES	Leon Enviromental	Exterior Windows and Paint	\$	1,450.00
In Progress	MES	Mariposa Gazette	Exterior Windows and Paint	\$	599.40
			Total Site -	\$	530,268.01
Complete	Woodland	Mariposa Alarm and Video	Camera Installations	\$	11,163.78
Complete	Woodland	Yosemite Falls Inc	Well Storage Tank Replacement	\$	37,770.42
Complete	Woodland	Coast Hardware	Well Storage Tank Replacement	\$	53.82
Complete	Woodland	Sievert Supply	Well Storage Tank Replacement	\$	342.27
In Progress	Woodland	Division of State Architects	Restroom, Painting, Paving Bus Loop	\$	15,211.26
In Progress	Woodland	Teter Architects	Restroom, Painting, Paving Bus Loop	\$	130,904.97
In Progress	Woodland	Global Modular Inc	Restroom, Painting, Paving Bus Loop	\$	56,386.02
In Progress	Woodland	Leon Enviromental	Restroom, Painting, Paving Bus Loop	\$	1,210.00
In Progress	Woodland	Mariposa Gazette	Restroom, Painting, Paving Bus Loop	\$	155.93
			Total Site -	\$	253,198.47
In Progress	El Portal	SKW Associates	Playground and ADA Pathway	\$	8,800.00
			Total Site -	\$	8,800.00
Complete	Greeley Hill Elementary	Teter Architects	GH Roof Evaluation	\$	894.00
			Total Site -	\$	894.00
In Progress	MCHS	Yosemite Fire & Security	MCHS Speaker System	\$	79,980.00
In Progress	MCHS	Eric Hall & Associates	MCHS Phase I Design	\$	6,845.00
Complete	MCHS	Johnson Plumbing Industrial Inc	Propane Leak	\$	28,448.00
Complete	MCHS	Suburban Propane	Propane Leak - Relief Valve	\$	681.93
Complete	MCHS	Big Valley Electric	Fire Alarm	\$	314,676.17
Complete	MCHS	SKW Associates	Fire Alarm	\$	8,000.00
Complete	MCHS	Division of State Architects	Fire Alarm	\$	1,010.50
Complete	MCHS	Michael Martin	Fire Alarm	\$	4,720.14
In Progress	MCHS	Ardent General Inc.	New Classroom Building-Lower Campus	\$	1,980,124.86
In Progress	MCHS	Michael Martin	New Classroom Building-Lower Campus DSA Inspection	\$	31,682.01
In Progress	MCHS	Foster Ace Hardware	New Classroom Building-Lower Campus	\$	110.85
In Progress	MCHS	Coast Hardware	New Classroom Building-Lower Campus	\$	36.97
In Progress	MCHS	SKW Associates	New Classroom Building-Lower Campus	\$	140,080.64
In Progress	MCHS	State Water Resource Board	New Classroom Building-Lower Campus Permit Documents	\$	509.00
In Progress	MCHS	CTE Cal Inc.	New Classroom Building-Lower Campus Geo Investigation	\$	5,700.00
In Progress	MCHS	Mariposa Gazette	New Classroom Building-Lower Campus Bid Advertising	\$	1,049.50
In Progress	MCHS	PG&E	New Classroom Building-Lower Campus Engineering Review	\$	2,000.00
In Progress	MCHS	Wallace Kuhl & Associates	New Classroom Building-Lower Campus Geo Testing	\$	23,404.37
In Progress	MCHS	Sievert Supply	New Classroom Building-Lower Campus	\$	1,439.29
In Progress	MCHS	Grainger	New Classroom Building-Lower Campus	\$	162.82
In Progress	MCHS	H&L Lumber Co	New Classroom Building-Lower Campus	\$	51.54
Complete	MCHS	SKW Associates	Storm Drain	\$	2,273.00
Complete	MCHS	K.W. Emerson Inc	Storm Drain	\$	531,625.34
Complete	MCHS	Ranch Fence	Storm Drain	\$	2,195.00
Complete	MCHS	CTE Cal Inc.	Storm Drain	\$	7,112.00
Complete	MCHS	Don Fowler Construction	Library Conversion + 3 Classrooms & Learning Center	\$	271,223.50

Complete	MCHS	SKW Associates	Library Conversion + 3 Classrooms & Learning Center	\$ 4,000.00
Complete	MCHS	CTE Cal Inc.	Post Construction Certification Project-Grizzly Field	\$ 7,535.00
Complete	MCHS	SKW Associates	Post Construction Certification Project-Grizzly Field	\$ 7,800.00
Complete	MCHS	Hibser Yamauchi Architects	Post Construction Certification Project-Grizzly Field	\$ 19,113.25
Complete	MCHS	K.W. Emerson Inc	Post Construction Certification Project-Grizzly Field	\$ 164,511.28
Complete	MCHS	Michael Martin	Post Construction Certification Project-Grizzly Field	\$ 2,467.66
Complete	MCHS	Wallace Kuhl & Associates	Post Construction Certification Project-Grizzly Field	\$ 6,402.32
In Progress	MCHS	Nations Roof West LLC	Boys Locker Room & Canopy Roof	\$ 140,344.25
In Progress	MCHS	SKW Associates	Boys Locker Room & Canopy Roof	\$ 14,832.82
In Progress	MCHS	Division of State Architects	Boys Locker Room & Canopy Roof	\$ 3,300.00
In Progress	MCHS	Leon Environmental Group	Boys Locker Room & Canopy Roof	\$ 950.00
In Progress	MCHS	Mariposa Gazette	Boys Locker Room & Canopy Roof	\$ 588.30
In Progress	MCHS	Michael Martin	Boys Locker Room & Canopy Roof	\$ 2,245.51
Complete	MCHS	SKW Associates	Cement Plaster Bldg Repairs	\$ 5,700.00
Complete	MCHS	Sierra School Equipment	Auditorium Seating	\$ 190,223.71
Complete	MCHS	Boberg Hardware Floors	Auditorium Seating	\$ 14,940.00
			Total Site -	\$ 4,030,096.53
			Subtotal:	\$ 5,499,668.12

Total Revenue & Interest:	\$ 24,490,430.28
Total Expenditures 2017-18, 2018-19, 2019-20, & 2020-21:	\$ 12,544,976.36
Total Fair Market Value Audit Adjustment:	\$ 267,816.00
Ending Fund Balance:	\$ 12,213,269.92

2020-2021 Bond Expenditures

- **District Wide \$468,000**
 - Contract with CPM for Bond Expenditure Oversight - \$468,000
- **Greeley Hill \$894**
 - Roof Evaluation - \$894
- **Lake Don Pedro \$208,411**
 - Camera Installations - \$15,640
 - Restroom, Paint, & HVAC - \$116,532
 - Water Line replacement - \$39,214
 - Site Drainage - \$37,026
- **Mariposa Elementary School \$530,268**
 - Roofs (D, E, Rm 24 and MPR) - \$497,184
 - Exterior Windows & Paint - \$33,084
- **Woodland Elementary \$253,198**
 - Camera Installations - \$11,164
 - Well Storage Tank Replacement - \$38,167
 - Restroom, Paint, & Paving Bus Loop - \$203,867
- **El Portal \$8,800**
 - Playground and ADA Pathway - \$8,800
- **Mariposa County High School \$4,030,097**
 - Speaker System - \$79,980
 - Phase I Design - \$6,845
 - New Classroom (lower campus) - \$2,186,352
 - Propane Leak - \$29,130
 - Cement Plaster Repairs - \$5,700
 - Fire Alarm - \$328,406
 - Boys Locker Room & Canopy Roof - \$162,261
 - Auditorium Seating - \$205,164
 - Storm Drain - \$543,205
 - Library conversion + 3 classrooms & learning center - \$275,224
 - Post construction certification Grizzly Field - \$207,830

Total Expenses- \$5,499,668

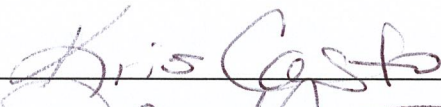
Total Bond Expenditures Through 6/30/2021 (Expenses by Site)

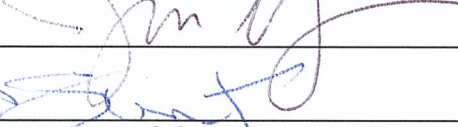
- Alt. Ed. (Silva Rd)
 - \$44,509
- Lake Don Pedro
 - \$700,859
- Cathey's Valley
 - \$115,643
- Mariposa County High School
 - \$8,000,526
- District Wide
 - \$954,145
- Mariposa Elementary
 - \$868,099
- El Portal/YVS/YPHS
 - \$132,371
- Woodland Elementary
 - \$1,564,040
- Greeley Hill
 - \$164,784

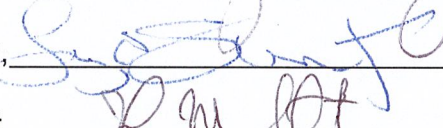
Total - \$12,544,976

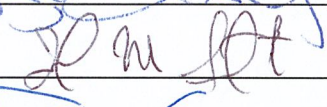
**MEASURE L CITIZENS' BOND OVERSIGHT COMMITTEE MEETINGS ARE OPEN
TO THE PUBLIC**

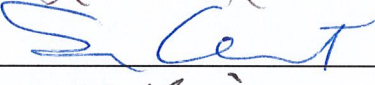
Approved by Measure L Citizens' Bond Oversight Committee Members:

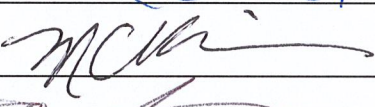
Kris Casto, Chair  _____


Jill Harry, Vice Chair  _____

Lloyd Sheetz  _____

John Stewart  _____

Sue Overstreet  _____

Mike King  _____

Bob Morse  _____

All this information is available on the District Website:

<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 BoardDocs:

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