

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

July 1, 2023 - June 30, 2024

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 2022-2023 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 seventh Annual Report prepared by the Committee. The independent auditing firm of Wilkinson Hadley King & Co, LLC has prepared the 2023-2024 Bond Audit report which will be presented to the Committee by Ms. Wight who reported that there were no findings in the financial statements, performance or procedures which 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 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 affirms the District is in compliance.

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

Meeting 12/13/23

Ms. Hunter joined the CBOC as a Member at Large and new officer elections were held. Ms. Kierstin Wight, Chief Business Officer reviewed the Bond Expenditure Report, there were no questions. Based on the discussion, there were no concerns.

Ms. Mayfield presented the facilities update and noted that the only outstanding project was the new building at MCHS, new roofing projects are upcoming and the final monies are on hold for safety items. Discussion continued on the search for member applicants for current vacancies. The District continues to reach out through sites, the local newspaper and social media to fill vacancies.

Meeting 1/23/24

Ms. Wass joined the CBOC as a Member Active in a Business Organization. Ms. Wight presented the 2022-23 Annual Bond Measure L Financial Statements and Performance Audit; the only finding (non-financial) had to do with vacancies on the committee, which staff are continuing to address. Ms. Archer presented the Annual Report and Letter to the Community, which were approved.

Meeting 3/5/2024

Ms. Sandoval joined the CBOC as a Parent/Guardian of a Child Enrolled in the School District and is Active in a Parent Teacher Organization. Staff will continue to actively search for members.

Mr. Walton joined the CBOC as a Member at Large on May 9, 2024.

Ms. Burtle joined the CBOC as a Parent Member on June 13, 2024, which completed the membership requirements for the Citizens Bond Oversight Committee.

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

Approved by Measure L Citizens' Bond Oversight Committee Members:

John Stewart, Chair 

Mike King, Vice Chair 

Dawn Hunter 

Miranda Wass 

Raquel Sandoval 

F. Dana Walton 

Lindsay Burtle

All this information is available on the District Website:

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

2023-24 Annual Bond Report

CBOC Meeting

2023-2024 Bond Expenditures

- **District Wide \$9,315**
 - Contract with CPM for Bond Expenditure Oversight - \$8,545
 - Eric Hall & Associates for OPSC - \$770
- **Lake Don Pedro \$6,426**
 - Restroom, Paint, & HVAC - \$6,426
- **District Office \$215,899**
 - Siding, Paint, & HVAC - \$28,800
 - Roof Replacement - \$187,099
- **Woodland Elementary \$135,915**
 - Security Fencing - \$61,165
 - Restroom, Paint, & Paving Bus Loop - \$2,178
 - Well Replacement - \$72,572
- **Mariposa County High School \$376,296**
 - AG Roof Replacement - \$307,430
 - New Classroom (lower campus) - \$68,866
- **Cathey's Valley \$535,059**
 - Security Fencing & Gate - \$32,019
 - OPSC Required State Matching Funds to Fund 35 - \$503,040
- **Greeley Hill Elementary \$194**
 - Roof Replacement - \$194
- **Alternative Education \$145,172**
 - Roof Replacement - \$145,172

Total Expenses- \$1,424,276

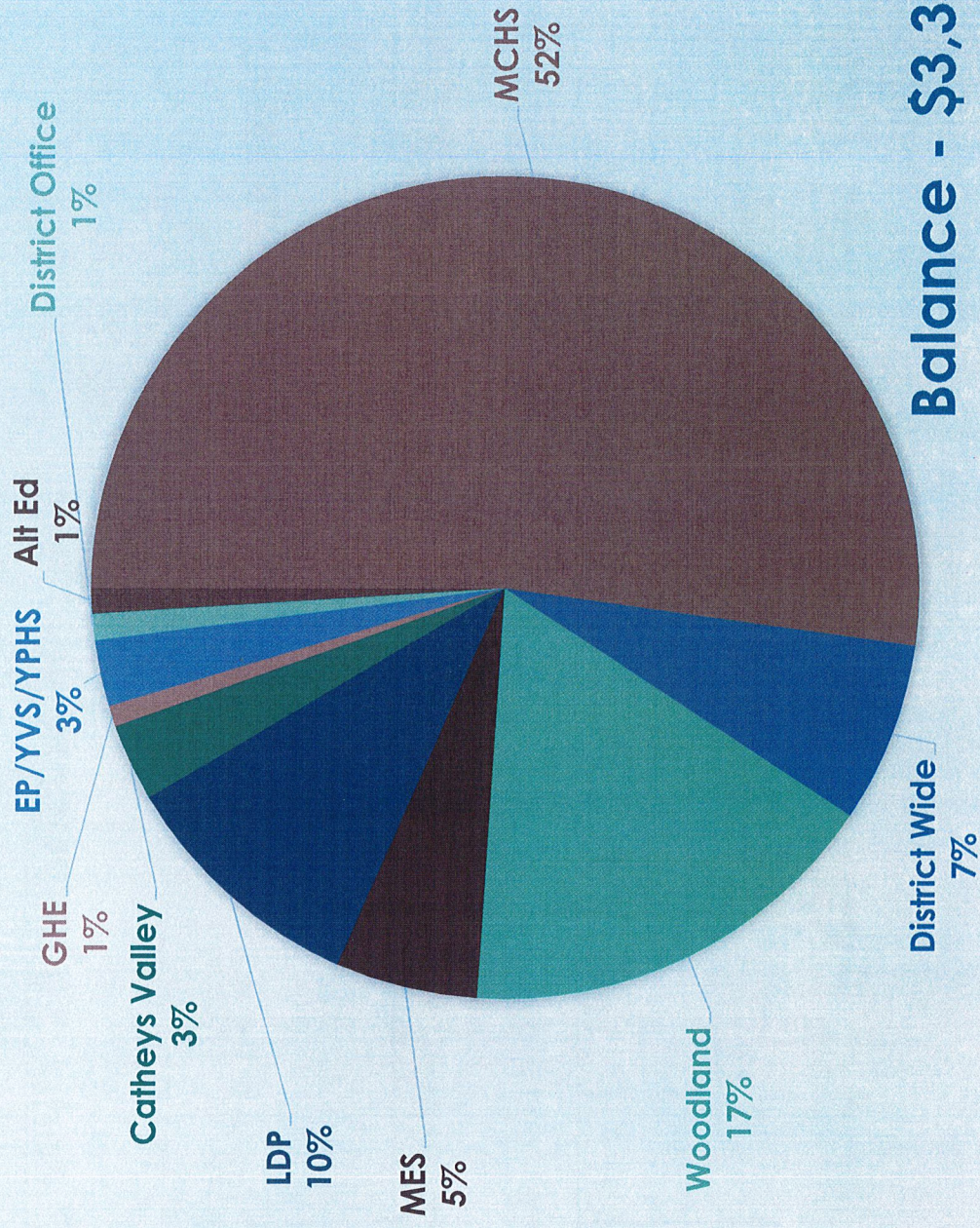
Total Bond Expenditures Through 6/30/2024

(Expenses by Site)

• <u>Alt. Ed. (Silva Rd)</u>	• <u>Lake Don Pedro</u>
➤ \$216,948	➤ \$2,122,388
• <u>Cathey's Valley</u>	• <u>Mariposa County High School</u>
➤ \$650,702	➤ \$11,219,555
• <u>District Wide</u>	• <u>Mariposa Elementary</u>
➤ \$1,521,234	➤ \$1,199,574
• <u>El Portal/YVS/YPHS</u>	• <u>Woodland Elementary</u>
➤ \$562,445	➤ \$3,597,799
• <u>Greeley Hill</u>	• <u>District Office</u>
➤ \$172,789	➤ \$224,547

Total - \$21,487,981

Total Bond Expenditures Through 6/30/2024 (Expenses by Site)



MCUSD Fund 21 - Bond Expenditures for FY 2023-24					Expenditures to date as of: 6/30/2024
Status	Site	Vendor	Description		
Complete	District Wide	Capital Program Management	Contract for Bond Oversight		8,544.91
In Progress	District Wide	Eric Hall and Associates	Office of Public School Construction - filings		770.00
			Total Site -	\$	9,314.91
Complete	Cathey's Valley	Ranch Fence	Security Fencing and Gate	\$	32,019.00
Complete	Cathey's Valley	Office of Public School Const.	Required State Match to Fund 35	\$	503,040.00
			Total Site -	\$	535,059.00
Complete	Lake Don Pedro	DGS	Restroom, Painting and HVAC	\$	5,716.40
Complete	Lake Don Pedro	Teter Architects	Restroom, Painting and HVAC	\$	709.50
			Total Site -	\$	6,425.90
Complete	Alternative Education	Fresno Roofing Company	Roof Replacement	\$	144,978.55
In Progress	Alternative Education	Mariposa Gazette	Roof Replacement	\$	193.50
			Total Site -	\$	145,172.05
Complete	Woodland	Teter Architects	Restroom, Painting, Paving Bus Loop	\$	2,177.80
Complete	Woodland	Ranch Fence	Woodland Fencing	\$	46,087.20
Complete	Woodland	Yosemite Falls Well Drilling	Well Replacement	\$	72,572.02
Complete	Woodland	Ranch Fence	TK Fencing	\$	15,078.19
			Total Site -	\$	135,915.21
Complete	Greeley Hill Elem	Mariposa Gazette	Roof Replacement	\$	193.50
			Total Site -	\$	193.50
In Progress	District Office	SKW Associates	Siding, Paint, and HVAC	\$	28,800.00
Complete	District Office	Fresno Roofing Company	Roof Replacement	\$	186,905.57
Complete	District Office	Mariposa Gazette	Roof Replacement	\$	193.50
			Total Site -	\$	215,899.07
Complete	MCHS	Duley's Landscaping	New Classroom Building-Lower Campus	\$	68,865.66
Complete	MCHS	Graham Prewitt	AG Roof Replacement	\$	306,850.00
Complete	MCHS	Mariposa Gazette	AG Roof Replacement	\$	580.50
			Total Site -	\$	376,296.16
			Subtotal:	\$	1,424,275.80

Total Revenue, Interest, & Fair Market Value Adjustments: \$ 24,841,724.02

Total Expenditures 2017-18 thru 2023-24: \$ 21,487,980.66

Ending Fund Balance: \$ 3,353,743.36