



East Nicolaus Joint Union High School District Independent Citizens' Bond Oversight Committee, Measure W Annual Report - FY 2017/2018

2454 Nicolaus Ave.
Nicolaus, CA 95659
<http://eastnicolaus.k12.ca.us/>

Independent Citizens' Bond Oversight Committee

Greg Van Dyke
Allen Earhart
Local Business Owner

MaryAnn Johnston
Retired Teacher / Senior Citizen

Tom Engler
Engineer

Cassie Dunbar
Accounting

Stacy Reese
CPA / Parent of former student

Shannon Butler
Parent and Local Board member for K-8 district

Natalie Butler
Student at ENHS

Board of Trustees

Jeff Tudor
Board President

Bruce Wanner

Tyson Earhart

Dave Adams

Ed Henderson
Board Clerk

Superintendent

Mark Beebe

April 24th, 2019

To: The ENJUHSD Board of Trustees and Community Members

The Independent Citizens' Bond Oversight Committee is pleased to forward its annual report on the \$4 M 2015 Measure W Bond Program.

The principal duties of the Independent Citizens' Bond Oversight Committee members are to:

- Ensure that Bond proceeds are expended for the purposes described in the Bond ballot language built upon the 2015 Facilities Improvement Plan.
- Report the Facilities Improvement Plan's progress to the public and to provide an annual report and compliance statement.

Original ENJUHSD Bond Language

- "To improve the quality of education with funding that cannot be taken by the State; repair or replace leaky roofs; modernize outdated classrooms, restrooms and school facilities; replace outdated heating, ventilation and air-conditioning systems; make health and safety improvements; and replace temporary portables with permanent classrooms; shall the East Nicolaus High School District issue \$4,000,000 of bonds at legal interest rates, have an independent citizens' oversight committee and have NO money used for administrative salaries?

Statement of Compliance

The East Nicolaus Joint Union High School District Measure W Independent Citizens' Bond Oversight Committee met on April 24, 2019. The Committee reports that, to the best of its knowledge, East Nicolaus Joint Union High School District has complied with the requirements of state law in its accounting for and expending of Measure W Bond Funds.

Article 2, Citizens' Oversight Committee, of Education Code Section 15282 mandates:

The Independent Citizens' Bond Oversight Committee shall consist of at least 7 members who shall serve for a minimum of 2 years without compensation and for no more than three consecutive terms. While consisting of at least seven members, the Citizens' Oversight Committee shall be comprised of, as follows:

- (1) One member shall be active in a business organization representing the business community located within the school district.
- (2) One member shall be active in a senior citizens' organization.
- (3) One member shall be active in a bona fide taxpayers' organization.
- (4) One member shall be the parent or guardian of a child enrolled in the school district.
- (5) One member shall be both a parent or guardian of a child enrolled in the school district and active in a parent-teacher organization, such as the Parent-Teacher Association or school Site Council.

About the 2015 Measure B Bond

In November of 2014 Voters approved passage of Measure B by more than 55%. Authorization the issuance and sale of general obligation bonds in an aggregate principal amount not to exceed \$4 M.

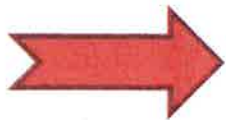
During the 2014/2015 fiscal year, the District approved the sale of \$4 M of 2015 Series A general obligation bonds.

The total outstanding Bond indebtedness as of June 30, 2018 was \$3.76 M.

Original Project List:

- Repair/Reple Leaky Roofs
- Modernize/renovate outdated classrooms, restrooms, and school facilities
- Repair/Replace outdated heating, ventilation and air-conditioning systems
- Make health and safety improvements
- Increase student access to computers and modern technology
- Restroom Facilities at the Playfields
- Weight Room replacement of portable building
- Deli Shack replacement of portable building
- Shop Buildings replacement of portable buildings
- Computer Lab replacement of portable building
- FFA Classroom replacement of portable building

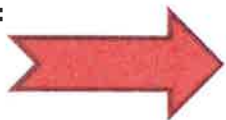
Independent Audit



Independent Audit

The integrity of Measure B funds is audited annually by an independent accounting firm. For the fiscal year ended June 30, 2018, the District's auditor was Michelle Hanson, CPA. As described in the independent firm's Measure Bond Building Fund of East Nicolaus Joint Union High School District Audit Report, the auditor's tests resulted in no findings and recommendations related to the audit of Measure W Bond Building Fund for the fiscal year ended June 30, 2018. The Independent Citizens' Bond Oversight Committee has reviewed the independent auditor's report, and together with its other activities, understands that Measure W funds have been spent in accordance with the Measure and in a manner consistent with applicable State law.

Audit Financials and Performance Opinions and Findings:



- **Performance Audit:** The results of tests indicated that the District expended Measure W General Obligation funds, for the year ended June 30, 2018, only for the specific projects approved by the voters in accordance with Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.
- **Financial Statement Audit:** The financial statements of present fairly, in all material respects the financial position of the Measure W bond Building Fund of East Nicolaus Joint Union High School District as of June 30, 2018, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Measure W Projects Expenditures: July 1st, 2017 to the present.

Expenditures Encompassed:

Project #	Description	2017/2018 Expenditures
1508	Tables	\$1,721.18
1508	Kitchen Sink Installation	\$1,750.00
1508	Kitchen Electrical	\$508.58
1502	Landmark Retention	\$22,543.15
1508	Kitchen Flooring	\$10,773.00

Project #	Description	2018/2019 Expenditures
1509	Chrome books	\$15,694.36
1509	Server	\$37,199.05
1509	Chrome books	\$14,036.29
1506	Prgrm. Mngmt.	\$877.50
1509	Microsoft License	\$26,223.48
6917	Lighting Project	\$15,452.64
1509	Nimble Software	\$44,501.59
0000	Isom Advisors	\$2,050
0000	Gym Panel Replacement	\$12,550
0000	Kitchen Mngmt.	\$292.50

	Beginning Balance	Revenue	Expenditures	Ending Balance / Beginning Balance		
2017/2018	770,001.67	10,958.69	32,579.70	\$748,380.66		
2018/2019	748,380.66		168,877.41	\$584,377.42		

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Proj. #	Description
1501	Restrooms
1502	Weight Room Replacement
1503	Deli Shack
1504	Shop Building Fire
1505	Computer Lab Replacement
1506	FFA Classroom- Path of Travel
1507	Roofing Replacement
1508	Kitchen Remodel



Project #	Description	Budget	Expenditures	Remaining Budget
1508	Tables	\$1,740.00	\$1,721.18	\$18.82
1508	Kitchen Sink Installation	\$2,260.00	\$1,750.00	\$510.00
1508	Kitchen Electrical	\$2,260.00	\$508.58	\$1.42
1502	Landmark Retention	\$22545.00	\$22,543.15	\$1.85
1508	Kitchen Flooring	\$425,455.00	\$10,773.00	\$414,682.00

The ending balance for our Bond is \$743,632.26

*Highlighted signifies projects that have been completed.