

# River Delta Unified School District

## Measures J and K Bond Oversight Committees Workshop



Presented by Lori Raineri and Matt Kolker  
January 11, 2021

# Tonight's Agenda

- ◆ District's General Obligation Bond Measures
- ◆ District's Historical Citizens' Bond Oversight Approach
- ◆ Measures J and K
- ◆ Review of the *Strict Accountability in Local School Construction Bonds Act of 2000*
- ◆ For Reference



# History with General Obligation Bonds

Election History, General Obligation Bonds					
<i><u>Date</u></i>	<i><u>Measure</u></i>	<i><u>Location</u></i>	<i><u>Authorization</u></i>	<i>Required <u>Approval</u></i>	<i>Vote <u>Received</u></i>
Nov 2, 2004	U	SFID #1	\$14,000,000	55%	72.7%
Nov 2, 2004	V	SFID #2	\$9,000,000	55%	78.4%
Nov 3, 2020	J	SFID #1	\$45,700,000	55%	63.6%
Nov 3, 2020	K	SFID #2	\$14,600,000	55%	65.0%

- ◆ Measure U-all original bonds have been issued
  - ▶ and refinanced for taxpayer savings
  - ▶ final taxation in fiscal year 2028-29
- ◆ Measure V-all original bonds have been issued
  - ▶ and refinanced for taxpayer savings
  - ▶ final taxation in fiscal year 2047-48
- ◆ First issuance of Measures J and K anticipated in Spring 2021

# District Experience with Oversight



**RIVER DELTA UNIFIED SCHOOL DISTRICT**  
 445 Montezuma Street  
 Rio Vista, California 94571-1651  
 (707) 374-1700 Fax (707) 374-2995  
<http://riverdelta.org>

## BOND OVERSIGHT COMMITTEE MEETING SCHEDULE 2010/2011

Listed below are the dates for both SFID #1 and SFID #2 bond oversight committee meetings (subject to change). Please call Rose Ramos in the Business Office at (707) 374-1715 if you have any questions.

### SFID #1

Items/Titles Due	Meeting Dates	Meeting Times	Locations	Meeting Types
August 23, 2010	September 7, 2010 (Tues)	6:30 p.m. for all meetings unless special time is arranged.	All meetings will be held at the Rio Vista High School Performing Arts Theatre – unless otherwise noted.	All are regularly scheduled meeting dates.
October 25, 2010	November 8, 2010 (Mon)			
January 17, 2011	February 1, 2011 (Tues)			
April 18, 2011	May 3, 2011 (Tues)			

### SFID #2

Items/Titles Due	Meeting Dates	Meeting Times	Locations	Meeting Types
August 23, 2010	September 9, 2010 (Thurs)	6:30 p.m. for all meetings unless special time is arranged.	All meetings will be held at Walnut Grove School – unless otherwise noted.	All are regularly scheduled meeting dates.
November 1, 2010	November 18, 2010 (Thurs)			
January 20, 2011	February 3, 2011(Thurs)			
April 19, 2011	May 5, 2011(Thurs)			

*Creating Excellence To Ensure That All Students Learn*

Bates School      Isleton School      Walnut Grove School      Delta High School      Wind River School  
 Clarksburg Middle      Riverview School      D.H. White Elementary      Rio Vista High School      Mokelumne High School  
 River Delta High Elementary School

- ◆ Measures U and V Bond Oversight Committees met several times per year
- ◆ All Measures U and V proceeds expended

# Moving Forward with Measures J and K

River Delta Joint Unified School District Measure J

Result	Votes	Percentage
✔ Yes	4,753	63.58%
No	2,723	36.42%

## MEASURE J

"To upgrade schools, retain/attract quality teachers by repairing leaky roofs; removing asbestos/mold; building science labs; updating aging technology, fire/drinking water safety; repairing, constructing, equipping/acquiring educational facilities to prepare students for college/careers, shall River Delta Unified School District issue \$45,700,000 in bonds at legal rates levying an estimated 6¢/\$100 of assessed value, averaging \$2,600,000 raised annually while bonds are outstanding, requiring audits, citizens' oversight/ all funds used locally, be adopted?"

River Delta Joint Unified School District Measure K

Result	Votes	Percentage
✔ Yes	1,175	64.95%
No	634	35.05%

## MEASURE K

"To upgrade schools, retain/attract quality teachers by repairing leaky roofs; removing asbestos/mold; keeping schools safe; updating technology, fire/drinking water safety; repairing, constructing, equipping/acquiring educational facilities to prepare students for college/jobs/careers, shall River Delta Unified School District issue \$14,600,000 in bonds at legal rates levying an estimated 6¢/\$100 of assessed value, averaging \$845,000 raised annually while bonds are outstanding, requiring audits, citizens' oversight/all funds used locally, be adopted?"

# What the Funds Are For

## MEASURE J

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# Where the Funds Will Come From

## MEASURE J

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# What It Will Cost Taxpayers

## MEASURE J

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# Extra Oversight and Citizen Participation

## MEASURE J

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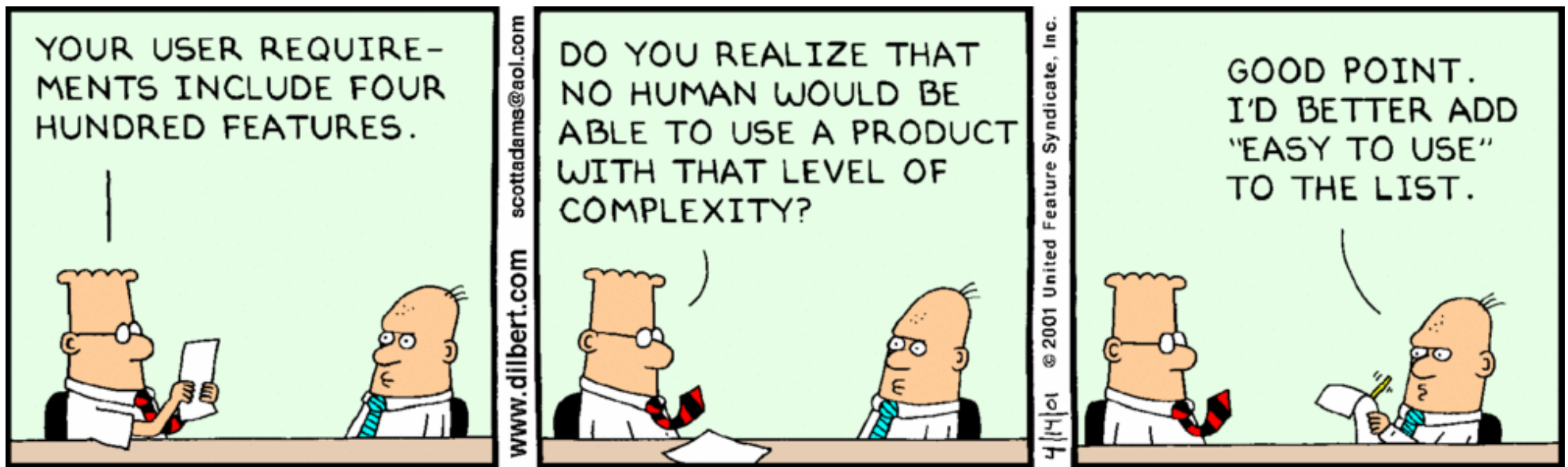


# Common Challenges for BOCs

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- ◆ Fulfilling the five required membership categories
  - ◆ Term limits often create vacancies and loss of expertise
  - ◆ Lack of participation
    - ▶ Schedule needs to fit the work and fit the members
    - ▶ The work should be feasible and impactful
- ✓ *Measures U and V Bond Oversight efforts were an example of quality oversight and constructive criticism*

# Let's Retain What's Been Successful...



✓ . . . while simplifying, streamlining and modernizing!

# Building on a Strong Foundation

- ◆ Let's first review the statute because that will guide us with the minimum requirements
  - ▶ Then, let's build on our past experience and organize our current oversight approach so future efforts will be more feasible and at least as impactful.



# *“Strict Accountability . . .*

- ◆ *...in Local School Construction Bonds Act of 2000”*
- ◆ Today’s Law
  - ▶ Five methods of accountability
    - Citizens’ Oversight Committee
    - Performance Auditing
    - Financial Auditing
    - Court Restraint and Prevention of Any Expenditure of Funds
    - Law Enforcement Pursuit in the Event of Allegation or Misuse of Bond Funds



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# Citizens' Oversight Committee Purpose

- ◆ “The purpose of the citizens' oversight committee shall be to inform the public concerning the expenditure of bond revenues. The citizens' oversight committee shall actively review and report on the proper expenditure of taxpayers' money for school construction.”

✓ *Education Code 15278 (b)*



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# Let's Take a Few Minutes...


## ◆ ...to read the two page law:

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**EDUCATION CODE - EDC**  
**TITLE 1 GENERAL EDUCATION CODE PROVISIONS [1. - 32500]** ( Title 1 enacted by Stats. 1976, Ch. 1010. )  
**DIVISION 1 GENERAL EDUCATION CODE PROVISIONS [1. - 32500]** ( Division 1 enacted by Stats. 1976, Ch. 1010. )  
**PART 10. SCHOOL BONDS [15100 - 17199.6]** ( Part 10 repealed and added by Stats. 1996, Ch. 277, Sec. 2. )  
**CHAPTER 1.5. Strict Accountability in Local School Construction Bonds Act of 2000 [15264 - 15288]** ( Chapter 1.5 added by Stats. 2000, Ch. 44, Sec. 3. )

**ARTICLE 2. Citizens' Oversight Committee [15278 - 15282]** ( Article 2 added by Stats. 2000, Ch. 44, Sec. 3. )

**15278.** (a) If a bond measure authorized pursuant to paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution and subdivision (b) of Section 18 of Article XVI of the California Constitution is approved, the governing board of the school district or community college shall establish and appoint members to an independent citizens' oversight committee, pursuant to Section 15282, within 60 days of the date that the governing board enters the election results on its minutes pursuant to Section 15274.

(b) The purpose of the citizens' oversight committee shall be to inform the public concerning the expenditure of bond revenues. The citizens' oversight committee shall actively review and report on the proper expenditure of taxpayers' money for school construction. The citizens' oversight committee shall advise the public as to whether a school district or community college district is in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution. The citizens' oversight committee shall convene to provide oversight for, but not be limited to, both of the following:

(1) Ensuring that bond revenues are expended only for the purposes described in paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

(2) Ensuring that, as prohibited by subparagraph (A) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution, no funds are used for any teacher or administrative salaries or other school operating expenses.

(c) In furtherance of its purpose, the citizens' oversight committee may engage in any of the following activities:

(1) Receiving and reviewing copies of the annual, independent performance audit required by subparagraph (C) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

(2) Receiving and reviewing copies of the annual, independent financial audit required by subparagraph (C) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

(3) Inspecting school facilities and grounds to ensure that bond revenues are expended in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

(4) Receiving and reviewing copies of any deferred maintenance proposals or plans developed by a school district or community college district, including any reports required by Section 17584.1.

(5) Reviewing efforts by the school district or community college district to maximize bond revenues by implementing cost-saving measures, including, but not limited to, all of the following:

(A) Mechanisms designed to reduce the costs of professional fees.

(B) Mechanisms designed to reduce the costs of site preparation.

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(C) Recommendations regarding the joint use of core facilities.

(D) Mechanisms designed to reduce costs by incorporating efficiencies in schoolsite design.

(E) Recommendations regarding the use of cost-effective and efficient reusable facility plans.  
(Added by Stats. 2000, Ch. 44, Sec. 3. Effective January 1, 2001.)

**15280.** (a) (1) The governing board of the district shall, without expending bond funds, provide the citizens' oversight committee with any necessary technical assistance and shall provide administrative assistance in furtherance of its purpose and sufficient resources to publicize the conclusions of the citizens' oversight committee.

(2) The governing board of the district shall provide the citizens' oversight committee with responses to any and all findings, recommendations, and concerns addressed in the annual, independent financial and performance audits required by subparagraphs (C) and (D) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution within three months of receiving the audits.

(b) All citizens' oversight committee proceedings shall be open to the public and notice to the public shall be provided in the same manner as the proceedings of the governing board of the district. The citizens' oversight committee shall issue regular reports on the results of its activities. A report shall be issued at least once a year. Minutes of the proceedings of the citizens' oversight committee and all documents received and reports issued shall be a matter of public record and be made available on an Internet Web site maintained by the governing board of the district.  
(Amended by Stats. 2013, Ch. 91, Sec. 1. (SB 581) Effective January 1, 2014.)

**15282.** (a) The citizens' oversight committee shall consist of at least seven members who shall serve for a minimum term of two years without compensation and for no more than three consecutive terms. While consisting of a minimum of at least seven members, the citizens' oversight committee shall be comprised, as follows:

(1) One member shall be active in a business organization representing the business community located within the school district or community college 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) For a school district, one member shall be the parent or guardian of a child enrolled in the school district. For a community college district, one member shall be a student who is both currently enrolled in the community college district and active in a community college group, such as student government. The community college student member may, at the discretion of the governing board of the community college district, serve up to six months after his or her graduation.

(5) For a school district, 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 schoolsite council. For a community college district, one member shall be active in the support and organization of a community college or the community colleges of the district, such as a member of an advisory council or foundation.

(b) An employee or official of the school district or community college district shall not be appointed to the citizens' oversight committee. A vendor, contractor, or consultant of the school district or community college district shall not be appointed to the citizens' oversight committee. Members of the citizens' oversight committee shall, pursuant to Sections 35233 and 72533, abide by the prohibitions contained in Article 4 (commencing with Section 1090) and Article 4.7 (commencing with Section 1125) of Chapter 1 of Division 4 of Title 1 of the Government Code.  
(Amended by Stats. 2013, Ch. 76, Sec. 27. (AB 383) Effective January 1, 2014.)

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# Financial and Performance Audits


- ◆ “(C) A requirement that the school district board, community college board, or county office of education conduct an annual, independent performance audit to ensure that the funds have been expended only on the specific projects listed.
- ◆ (D) A requirement that the school district board, community college board, or county office of education conduct an annual, independent financial audit of the proceeds from the sale of the bonds until all of those proceeds have been expended for the school facilities projects.”
- ✓ *Article XIII A [Tax Limitation] Section 1 of the California Constitution*
- ◆ “The governing board of the district shall provide the citizens’ oversight committee with responses to any and all findings, recommendations, and concerns addressed in the annual, independent financial and performance audits required by subparagraphs (C) and (D) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution within three months of receiving the audits.”
- ✓ *Education Code 15280 (a)(2)*

## ...by March 31

- ◆ “Consistent with the provisions contained in subparagraphs (C) and (D) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution, the required annual, independent financial and performance audits for the preceding fiscal year shall be submitted to the citizens’ oversight committee established pursuant to Section 15278 at the same time they are submitted to the school district or community college district, no later than March 31 of each year. These audits shall be conducted in accordance with the Government Auditing Standards issued by the Comptroller General of the United States for financial and performance audits.”

✓ *Education Code 15286*

# Mission: Review

- ◆ What to review?
    - ▶ Bond expenditures
    - ▶ Performance audit
    - ▶ Financial audit
  - ◆ What to compare against?
    - ▶ Ballot question
    - ▶ Bond project list
- 
- ◆ Tips for reviewing:
  - ▶ What does each document tell you?
  - ▶ How are the documents prepared?
  - ▶ Audits are annual and to be provided by March 31 following the Fiscal Year
  - ▶ Responses to audit findings must be provided within 3 months



# Mission: Report

- ◆ What to report?
    - ▶ Conclusions based on review of:
      - Bond expenditures
      - Performance audit
      - Financial audit
    - ▶ Advise public on compliance with proper expenditures
  - ◆ Tips for reporting:
    - ▶ Report to the community annually
    - ▶ Post on the Citizens' Bond Oversight Committee's web page:
      - Meeting agendas
      - Meeting minutes
      - Documents received
      - Annual report
- ✓ *Education Code 15280(b): All citizens' oversight committee proceedings shall be open to the public and notice to the public shall be provided in the same manner as the proceedings of the governing board of the district.*



# Foundational Documents

- ◆ With a bond measure, foundational documents include:
- ◆ District-created documents:
  - ▶ Resolutions Ordering the Election for each Measure include:
    - Ballot Question
    - Full Text Ballot Proposition (also includes Project List)
    - Tax Rate Statement
- ◆ Governing Law
  - ▶ California Constitution Article XIII A, Section 1 (b) (3)
  - ▶ Strict Accountability in Local School Construction Bonds Act of 2000
    - Includes requirements for Citizens' Oversight Committee



# An Organized Web Page . . .

- ◆ Informs the public
  - ▶ Can provide foundational documents online
  - ▶ Meeting materials
    - Meeting agendas
    - Meeting minutes
    - Information to be reviewed by the Committee
    - Committee-created documents
      - Annual Work Plan
      - Annual Report
- ◆ Is easy for District staff to maintain
- ◆ And allows Committee members to operate with their personal computing devices, rather than paper, if they like
  - ▶ Paperless Committee!

# BOC Should Improve Outcomes

- ◆ Process should be oriented to meeting the letter of the law and be meaningful in terms of better results by some measure
- ◆ Process should be documented and periodically reconsidered
- ◆ Process should be developed by each Bond Oversight Committee and District staff, together
  - ▶ This will help to avoid technical violations of archaic rules
  
- ✓ *Oversight should be made feasible and produce an improved outcome:*
  - *Efficient citizen oversight for routine decisions*
  - *Community support for difficult decisions*
  - *Positive relationships and community cohesiveness*

# Making Our Place The Best It Can Be



# Annual Workplan

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- ◆ Schedule meetings and tours based on work to be done
- ◆ Establish guidelines for how each Bond Oversight Committee will operate (in lieu of bylaws)
- ◆ Allows flexibility

✓ *Established by the Bond Oversight Committee, not the Board of Trustees or District Staff*

# Final Thoughts for Tonight?

◆ Thank you!



# For Reference

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- ◆ Statutory Member Criteria
- ◆ Proper Expenditures & Reviewing
- ◆ Detailed List of Additional Potential Oversight Committee Activities

# Review of Statutory Member Criteria

- ◆ At least 7 members, 5 of whom meet specified criteria
  - ▶ One member who is active in a business organization representing district's business community
  - ▶ One member who is active in a senior citizens' organization
  - ▶ One member who is active in a bona fide taxpayers' organization
  - ▶ One member who is a parent/guardian of child enrolled in district
  - ▶ One member who is both a parent/guardian of child enrolled in district and active in a parent-teacher organization or school site council



✓ *Education Code 15282(a)*

✓ *Note: these are diversity categories, not representatives*

# Proper Expenditures

- ◆ “Proper expenditure” means that expenditures . . .
  - ▶ are for construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities
    - and conform to list of the specific school facilities projects to be funded
  - ▶ do not include any teacher or administrative salaries or other school operating expenses
- ✓ *California Constitution Article XIII A, Section 1 (b) (3) and Education Code 15278 (b)*
  - *Note: 1978’s Proposition 13 became Article XIII A of the California Constitution*
- ✓ *Resolution Ordering the Election for Measure which includes:*
  - *Ballot Question*
  - *Full Text Ballot Proposition (also includes Project List)*



# Reviewing Expenditure Information

- ◆ Format of expenditure information
  - ▶ Easy to produce?
  - ▶ Easy to review?
  - ▶ Past challenges?
  - ▶ Ideas for improvement?



# Detailed List of Potential Activities

## ◆ Education Code 15278(c):

(c) In furtherance of its purpose, the citizens' oversight committee may engage in any of the following activities:

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