

Ventura Unified School District
Parcel Tax Oversight Committee

Annual Report 2018 - 2019

January 28, 2020

Board of Education

Sabrena Rodriguez, President
Jackie Moran, Vice President
Velma Lomax
Matthew Almaraz
Dr. Jerry Dannenberg

Parcel Tax Oversight Committee

Don Wood, Chair
Elke Fedde, Vice Chair
Steven Offerman, Member
Charles Caulkins, Member
Dannielle Brook, Member
Michael Richards, Member
Lisa Hildebrand, Member

Ventura Unified School District Staff

Dr. Roger Rice, Superintendent
Betsy George, Assistant Superintendent of Business Services
Anna Campbell, Director of Budget & Finance
Dr. Jerry Dannenberg, Board of Education Liaison
Rosi Cortéz, Executive Assistant

Overview

The Parcel Tax Oversight Committee's fifth annual report to the Ventura Unified School District's Board of Education (Board) analyzes the expenditure of funds generated through the parcel tax assessment approved by voters as Measure R in 2016. This report is the second annual report of Measure R funding.

The purpose of this report is to provide the Board and community stakeholders information on how the \$2,425,862 assessment revenue and carry-over was spent and determine whether Ventura Unified School District's (VUSD) use of the parcel tax revenue is consistent with the intended use of such monies.

This report was prepared by the Parcel Tax Oversight Committee (PTOC) in conformance with the voter-approved initiative requirements.

Role of Committee

Pursuant to the terms of Measure R, the role of the PTOC is to provide oversight of and accountability for the expenditures funded by Measure R to ensure that the funds collected are spent for the purposes approved by the voters.

The Committee relies solely on information provided by VUSD staff and has no audit authority.

Background

Voters within the Ventura Unified School District approved Measure R. In addition to the reporting requirements established by California law, the ballot initiative included a requirement for a citizens' oversight committee.

This committee, referred to as the Parcel Tax Oversight Committee (PTOC), currently consists of seven members representing various parts of the community. Interested citizens applied through an open process. Members are generally appointed for two years, although some may serve a one-year initial term to balance the term expirations. The bylaws limit each member to two full terms.

The PTOC is required to meet at least semiannually to monitor the expenditures of the parcel tax funds by VUSD, and to report to the Board and the community, on an annual basis on how these funds have been spent. An annual audit will be a part of the PTOC's report to the Board.

The PTOC began meeting under the rules of the Brown Act on October 1, 2013.

Meeting agendas and minutes are attached in Appendix "B".

Revenue

Measure R assesses a tax of \$59.00 per parcel within the Ventura Unified School District's boundaries. The assessments for 2018-19 generated a total of \$2,175,938. This was a decrease of \$6,945 compared to the previous year. A carryover of funds not expended in 2017-18 of \$102,364 was added to the budget.

Figure 1: Total Revenue \$2,278,302



Expenditures

Figure 2: Total Expenditures \$2,028,379

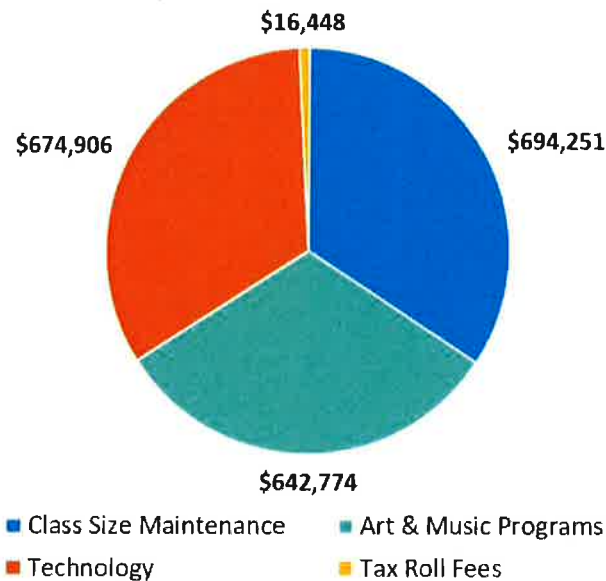


Table 1 - Summary of Expenditures 2018-19

Item	Amount
MS Teachers (34:1 Ratio)	\$258,257
HS Teachers (34:1 Ratio)	\$435,994
Class Size Maintenance Total	\$694,251
Art Teacher (1.0 FTE)	\$119,083
Music Teachers (2.5 FTE)	\$282,345
Elem and District Music Programs	\$47,636
Musical Instruments & Repairs	\$124,902
Drama/Performing Arts	\$13,971
Art Supplies	\$54,836
Art & Music Program Total	\$642,774
New Student Devices	\$271,986
Device Refresh/Refurbish	\$233,962
Projectors/Smart Boards	\$14,622
Wireless Access	\$154,336
Technology Total	\$674,906
Tax Roll Fee	\$16,448
Total Expenditures	\$2,028,379

Maintain Class-Size

One of the top priorities of Measure R is to sustain current class sizes in the face of potential state funding cut-backs.

The 2018-19 budget assumed salaries and benefits for 7.83 full-time equivalent (FTE) teachers for a total of approximately 31.86% (\$694,734) of the total expenditure budget. The actual cost to maintain class sizes was \$694,251. The amount of staffing needed to meet class-size requirements varies from year to year.

In total, Measure R funded a total of 7.83 FTE; 3.00 middle school positions and 4.83 high school positions.

Art & Music

The Art & Music fiscal year budget totaled \$730,496 or about 33.50% of the Measure R budget. A total of \$642,774 was actually spent. The largest line item, \$384,041 funded 3.5 FTE elementary music and art specialist positions.

The art and music teacher specialists provide staff development workshops for classroom teachers, curriculum support and visit each of the 17 elementary schools to provide each student with one instructional class per school year.

The District purchased 35 new musical instruments, provided stipends for the district-wide orchestra and elementary choir. The art and music programs also purchased a variety of musical instruments and art supplies for student use.

Table 1 – Musical Instruments Purchased

Instrument Purchases	(Qty)
Mellophone	2
Tenor Saxophone	2
Bass Clarinet	1
Flute	4
3/4 Cello	6
Upright Bass	2
Violin	6
Tuba	1

Table 2 – Visual and Performing Arts

Visual and Performing Arts Supplies	(Qty)
Various Paints, Pastels, etc.	2,650
Digital Cameras and Lenses	10
Ballet Barre Bars	12

Instructional Technology

The budget for technology was \$739,000 or 33.89% of the original Measure R 2018-19 budget. A total of \$674,906 was actually spent. The funds were primarily spent on student-use devices, refreshing or refurbishing existing devices, replacement projectors/smart boards, and Wireless Access Points (WAPS) to increase internet coverage at school sites.

Table 3 – Technology Purchased

Technology Purchases	(Qty)
Student-use Devices	1,472
Charging Carts for Devices	35
Wireless Access Points	612
Projectors/Smart Boards	13
Headsets with Boom Mics	30
Refreshed/Refurbished Devices	105

Tax Roll Fee

An outside firm is hired to maintain the parcel data and levy calculation the District is required to submit to the County that facilitates the \$59.00 tax being placed on each parcels' annual tax bill. A total of \$16,448 in fees was expended.

Findings

After reviewing the financial information provided by the Ventura Unified School District (VUSD) staff, the PTOC has determined that during the 2018-19 fiscal year, VUSD's use of funds expended meets the requirements approved by voters through Measure R.

Carry-Over

In 2018-19, VUSD began with a carry-over balance of \$102,364 and collected a total of \$2,175,938, bringing the total funds available to \$2,279,110. Total funds expended were \$2,028,379, leaving a carry-over balance of \$249,924.

All carry-over expenditures shall be consistent with requirements of Measure R.

Values

In addition to conforming to the letter of the law, the PTOC and VUSD jointly believe that the use of Measure R funds should be:

- Fair
- Transparent
- Sustainable

The goals for each of these key areas include:

Fair

Continue to distribute the funds as defined in the ballot initiative.

Expend funds in the year they are collected.

Transparent

Continue to communicate Measure R budgets, in advance, to all stakeholders.

Continue to allow public input on the budget.

Sustainable

Continue to clearly assess the value of major expenditures.

Continue strategic planning for the use of the funds that emphasizes maximizing impact.

Appendix “A”

PTOC
Governing
Documents

Measure “R” Ballot Language
PTOC Bylaws

VENTURA UNIFIED SCHOOL DISTRICT
PARCEL TAX OVERSIGHT COMMITTEE

BYLAWS

Section 1. Committee Established.

On November 6, 2012, the Ventura Unified School District ("District") received approval from voters to implement an annual \$59 per parcel tax levy to support educational programs for a period of four years. Pursuant to its desire to assure the greater school community that these parcel tax dollars will be expended in a manner consistent with the ballot language, the District voluntarily establishes a Parcel Tax Oversight Committee (PTOC). The Board of Trustees of the Ventura Unified School District ("Board") hereby adopts the Parcel Tax Oversight Committee Bylaws setting forth the duties and rights of this Committee.

Section 2. Purposes.

The purpose of the PTOC is to provide oversight and accountability on the expenditures funded by the parcel tax to ensure that the said funds are spent for the purposes approved by the voters. The PTOC will meet at least semi-annually to monitor the expenditures of these funds by the District and will report to the Board of Education and the community, on an annual basis, on how these funds have been spent. An annual audit will be a part of the PTOC's report to the Board.

The PTOC will hold at least two regular meetings a year (one in the fall and one in the spring) at mutually convenient dates and times. **All meetings of the PTOC shall be open to the public. As a standing committee of the Board of Education, meetings of the PTOC are subject to the requirements of the Brown Act.**

The District shall provide necessary administrative support to the PTOC as shall be consistent with the PTOC's purposes.

Section 3. Duties.

To carry out its stated purposes, the PTOC shall perform the following duties:

3.1 Review Expenditures. The PTOC shall review expenditure reports produced by the District to ensure that parcel tax proceeds are expended only for the purposes set forth in the ballot measure.

3.2 Present an Annual Report. The PTOC shall present to the Board, in public session, an annual written report which shall include the following: (a) A statement indicating whether District use of parcel tax revenue is consistent with the intended use of such monies and (b) a summary of the PTOC's proceedings and activities for the preceding year.

Section 4. Authorized Activities.

In order to perform the duties set forth in Section 3, the Committee may receive and review copies of the District's annual independent financial audit and/or make requests for copies or inspection of District records in writing to the District's Chief Business Official. The Committee may also request to meet and confer with members of the District's Management Team and/or conduct site visits to verify that the parcel tax revenues are being used in an appropriate manner.

Section 5. Membership.

5.1 Number. The PTOC appointed by the Board of Education shall consist of not less than five (5) nor more than 11 members, and shall be representative of each of the following:

- A. Business
- B. Senior Organization
- C. (3) Parent/Guardian of currently enrolled District Students
- D. Real Estate/Land Owners Organization
- E. (3) Community at Large

Each member will serve for a term of two years without compensation, and for no more than two consecutive terms.

No employee or official of the district shall be appointed to the committee. Additionally, no vendor, contractor, or consultant of the District shall be appointed to the committee.

5.2 Qualification Standards. To be a qualified person, he or she must be at least 18 years of age and reside within the Ventura Unified School District boundaries.

5.3 Term. Except as otherwise provided herein, each member shall serve a term of two (2) years, beginning July 1, 2013. No member may serve more than two (2) consecutive terms. At the PTOC's first meeting, members will draw lots to select a minimum majority for an initial three (3) year term and the remaining members for an initial two (2) year term. A PTOC member who ceases to belong to one of the designated groups he/she was appointed to represent shall be permitted to complete his/her term so long as he/she continues to reside within the District boundaries.

- A) Effective June 30, 2016, the term of PTOC members shall be on a calendar year basis. The term of PTOC members shall begin January 1 and end December 31.

5.4 Removal: Vacancy. The Board may remove any PTOC member for cause, including failure to attend three consecutive PTOC meetings or for failure to comply with the Parcel Tax Oversight Committee Ethics Policy Statement. Upon a member's removal, his or her seat shall be declared vacant. The Board shall fill by appointment any vacancies on the PTOC or any additional membership on the PTOC.

5.5 Compensation. The PTOC members shall not be compensated for their services.

Section 6. Meetings of the Committee.

6.1 Regular Meetings. The PTOC shall establish a schedule for the date and time of regular meetings to be held at least semi-annually to include an annual organizational meeting to be held no later than March 15th.

6.2 Procedures. All meetings shall be open to the public in accordance with the Ralph M. Brown Act, Government Code Section 54950 et seq. Meetings shall be conducted according to such additional procedural rules as the PTOC may adopt. A two-thirds majority of the number of PTOC members shall constitute a quorum for the transaction of any business except adjournment.

Section 7. District Support.

7.1 The District shall provide to the PTOC necessary technical and administrative assistance as follows:

- A. preparation of and posting of public notices as required by the Brown Act, ensuring that all notices to the public are provided in the same manner as notices regarding meetings of the District Board,
- B. provision of a meeting room, including any necessary audio/visual equipment,
- C. preparation and copies of any documentary meeting materials, such as agendas and reports, and
- D. retention of all PTOC records, and providing public access to such records on an internet website maintained by the District Board.

7.2 District staff shall attend PTOC proceedings whenever invited in order to report on the status of projects and the expenditures of parcel tax proceeds.

Staff to the PTOC shall include:

- Board Liaison
- Superintendent
- Deputy Superintendent, Business Services
- Assistant Superintendent, Educational Services
- Director of Budget and Finance
- Executive Assistant, Business Services

7.3 In the event of a vacancy on the PTOC for any reason—resignation, removal, or end of term— District staff shall post said vacancy and application process in a timely manner at all District offices, on the District website. Staff shall also publicize the vacancy via news releases prepared and delivered to local news media outlets.

Section 8. Reports.

In addition to the Annual Report required in Section 3.2, the PTOC may choose to report to the Board following any meeting in order to advise the Board on the activities of the PTOC. Such report shall be in writing and shall summarize the proceedings and activities conducted by the PTOC.

Section 9. Officers.

The PTOC shall elect a Chair and a Vice-Chair who shall act as Chair only when the chair is absent, which positions shall continue for two (2) year terms. No person shall serve as chair for more than two consecutive terms.

Section 10. Amendment of Bylaws.

Any amendment to these Bylaws shall be approved by a majority vote of the Ventura Unified School District Board.

Section 11. Termination.

The Committee shall automatically terminate and disband at the earlier of the date when, (a) all parcel tax proceeds are spent, or (b) one year after the parcel tax expires.

ATTACHMENT A

PARCEL TAX OVERSIGHT COMMITTEE

ETHICS POLICY STATEMENT

This Ethics Policy Statement provides general guidelines for PTOC members to follow while carrying out their roles. Not all ethical issues that PTOC members face are covered in this Statement. However, this Statement captures some of the critical areas that help define ethical and professional conduct for PTOC members. The provisions of this Statement were developed from existing laws, rules, policies and procedures as well as from concepts that define generally accepted good business practices. PTOC members are expected to strictly adhere to the provisions of this Ethics Policy.

CONFLICT OF INTEREST. A PTOC member shall not make or influence a District decision regarding the expenditure of any parcel tax monies in a manner which will benefit the committee member's outside employment, business, or a personal finance or benefit an immediate family member, such as a spouse, child or parent.

COMMITMENT TO UPHOLD LAW. A PTOC member shall uphold the federal and California Constitutions, the laws and regulations of the United States and the State of California (particularly the Education Code) and all other applicable government entities, and the policies, procedures, rules and regulations of the Ventura Unified School District.

COMMITMENT TO DISTRICT. A PTOC member shall place the interests of the District above any personal or business interest of the member.

I have read the above Ethics Policy Statement and agree to abide by all of the conditions contained therein.

Signature of Committee Member

Date

Printed Name of Committee Member: _____

(revised: 5/14/19 – BOE approved)

Appendix “B”

PTOC
Summary of
Proceedings & Activities

Meeting Agendas & Minutes
VUSD Budget Documents



Parcel Tax Oversight Committee
Tuesday, June 4, 2019
5:30 PM - Albert Einstein Room

PUBLIC COMMENTS: Public comments are welcomed and encouraged by the Parcel Tax Oversight Committee, within reasonable meeting time considerations in order to conduct the Parcel Tax Oversight Committee's business. During this time, the Chair of the Parcel Tax Oversight Committee may acknowledge visitors' requests to speak on a topic not on the regular Parcel Tax Oversight Committee agenda. Persons wishing to address the Parcel Tax Oversight Committee should complete a speaker card, hand to the recording secretary, and shall be allowed three minutes on any agenda item with a cumulative total of five minutes for all agenda items. Please present your comments in a factual, respectful, and dignified manner that models how we expect our students to participate in the democratic process. Members of the public are encouraged to submit their comments in writing. The Parcel Tax Oversight Committee is prohibited from taking action on any item that is not part of the published agenda.

A G E N D A

- A. Call to Order
- B. Roll Call
- C. Adoption of Agenda
- D. Public Comments
- E. Approval of Meeting Minutes – November 27, 2018
- F. Agenda Items
 - 1. Election of Parcel Tax Oversight Committee Officers
Moved by _____ Seconded by _____
Aye _____ Nay _____ Abstain _____ Absent _____
 - 2. Implementation of Bylaw 5.3 Requiring New Committee Members Draw Lots to Select a Minimum Majority for Initial Two-Year or Three-Year Terms & Acceptance of the Results of the Drawing for a Minimum Majority for Initial Two-Year or Three-Year Terms

Moved by _____ Seconded by _____
Aye _____ Nay _____ Abstain _____ Absent _____
 - 3. Review of PTOC Bylaws
 - 4. Parcel Tax Budget Overview - 2018/19 Budget vs Estimated Actual Expenditures & 2019/20 Preliminary Budget
 - 5. Selection and Approval of the 2019/20 PTOC Meeting Dates
Moved by _____ Seconded by _____
Aye _____ Nay _____ Abstain _____ Absent _____
- G. Adjournment

The agenda for regularly scheduled Parcel Tax Oversight Committee meetings will be posted 72 hours prior to the meeting. The special Parcel Tax Oversight Committee meeting agendas will be posted 24 hours in advance. All Parcel Tax Oversight Committee meetings will be held at the VUSD Education Service Center.

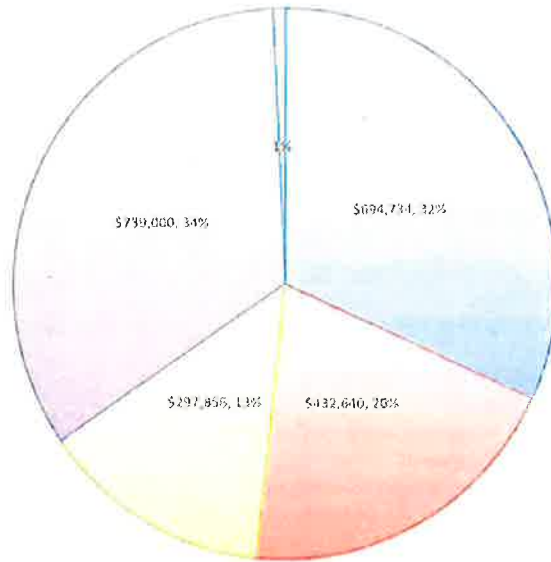
**Ventura Unified School District
Measure R - Parcel Tax 3-Year Plan**

	2018/19 Year 1 Estimated Actuals	2019/20 Year 2 Projected Budget	2020/21 Year 3 Projected Budget
Beginning Fund Balance	\$102,364	\$98,430	\$50,220
Projected Revenue - per Ventura County Tax Assessor	<u>\$2,176,746</u>	<u>\$2,176,982</u>	<u>\$2,180,000</u>
Total Funds Available:	<u>\$2,279,110</u>	<u>\$2,275,412</u>	<u>\$2,230,220</u>
Expenditures:			
<u>Additional Staffing Cost for Reduced Class Size:</u>			
2018/19 Grades 6 through 12 (8.5 FTE)	\$694,734	\$709,766	\$723,961
<u>Art & Music Programs</u>			
<u>Art & Music Staffing Cost</u>			
2.5 FTE Music & 1.0 FTE Art Teachers	\$383,853	\$395,369	\$407,230
Staff mileage, travel, etc	\$1,400	\$1,400	\$1,400
Ventura Youth Symphony	\$12,591	\$12,842	\$13,228
Notables Choir	\$4,796	\$4,940	\$5,089
Harmony Project (New West Symphony)	\$30,000	\$30,000	\$30,000
<u>Art & Music Equipment/Supplies - from the Arts Master Plan</u>			
ELEM - Art in the Classroom (TK-1)	\$6,000	\$6,000	\$6,000
ELEM - Teacher Art Supplies (3rd grade) - (\$250 for 1/3 of ES teachers)	\$27,056	\$23,625	\$23,625
ELEM - Music Van (5th grade)	\$8,500	\$8,500	\$8,500
ELEM - Music TOSA - Materials, Supplies & Instruments	\$7,500	\$7,500	\$7,500
ELEM - Art TOSA - Materials & Supplies	\$1,500	\$1,500	\$1,500
MS/HS - Theater/Dance/Drama - Production, Materials & Supplies	\$10,500	\$10,500	\$10,500
MS/HS - Visual and Performing Arts Support	\$39,500	\$39,500	\$39,500
MS/HS - Art Support - (\$1,000 for MS/ELCHS/FHS/PHS & \$2,000 BHS/VHS)	\$11,000	\$11,000	\$11,000
MS/HS - Art Support - (Fine Arts (\$500 per class), Graphic Art (\$700 per teacher))	\$35,300	\$35,300	\$35,300
MS/HS - Music - Instruments & Repair	\$60,000	\$60,000	\$60,000
MS/HS - Music - New Instrument Investment	\$79,500	\$79,500	\$79,500
VUSD Notables Choir - Sheet Music	\$2,000	\$2,000	\$2,000
VUSD Company and Crescendo Show Choir - Uniforms/Costumes	\$9,500	\$9,500	\$9,500
<u>Technology</u>			
Device Replacement for outdated school site/student computers	\$176,000	\$425,000	\$400,000
Wireless Access Points (WAPS) to support ELA Chromebooks	\$228,000		
ELA Chromebooks	\$35,000	\$35,000	\$35,000
Interactive Whiteboards	\$50,000	\$50,000	\$50,000
Site Chromebook Carts - Allocated "Grant Style"	\$250,000	\$250,000	\$250,000
<u>Tax Roll Billing Services -</u>	\$16,450	\$16,450	\$16,450
Total Expenditures:	<u>\$2,180,680</u>	<u>\$2,225,192</u>	<u>\$2,226,782</u>
Projected Ending Balance:	\$98,430	\$50,220	\$3,437

Expenditures by Type:

Class Size	\$694,734
Arts & Music Teachers	\$432,640
Arts & Music Equipment & Supplies	\$297,856
Technology	\$739,000
Tax Roll Fees	\$16,450
	<u>\$2,180,680</u>

2018-2019 Expenditures



Class Size Arts & Music Teachers Arts & Music Equipment & Supplies Technology Tax Roll Fees

**VENURA UNIFIED SCHOOL DISTRICT
Parcel Tax Oversight Committee
June 4, 2019
Minutes**

Call to Order

The regular meeting of the Parcel Tax Oversight Committee (PTOC) of the Ventura Unified School District was held in the Einstein Room at 255 W. Stanley Avenue, in Ventura, California, on June 4, 2019. Betsy George, called the meeting to order at 5:35 p.m.

Roll Call/Introductions

Committee Members Present: Dannielle Brook, Charles Caulkins, Elke Fedde, Steve Offerman and Don Wood

Absent: Lisa Hildebrand, Michael Richards

Staff Members Present: Anna Campbell, Rosi Cortéz, Betsy George and Kurt Sowa

Absent: Jerry Dannenberg

Adoption of Agenda

Don Wood motioned to approve the agenda, and Charles Caulkins seconded the motion. Agenda approved as presented. Absent: Lisa Hildebrand, Michael Richards

Public Comments – none

Approval of Minutes – Charles Caulkins motioned to approve the minutes for the June 4, 2019 meeting, Elke Fedde seconded the motion. Minutes approved as presented. Absent: Lisa Hildebrand, Michael Richards; Abstain: Dannielle Brook

Election of Parcel Tax Oversight Committee Officers

Elke Fedde motioned Don Wood nomination for the Chair position, and Charles Caulkins seconded the motion. Motion carried for Don Wood to serve as the PTOC Chair. Steve Offerman motioned Elke Fedde nomination for the Vice Chair position, and Don Wood seconded the motion. Motion carried for Elke Fedde to serve as the PTOC Vice Chair. Absent: Lisa Hildebrand, Michael Richards

Implementation of Bylaw 5.3 Requiring New Committee Members Draw Lots to Select a Minimum Majority for Initial Two-Year or Three-Year Terms & Acceptance of the Results of the Drawing for a Minimum Majority for Initial Two-Year or Three-Year Terms

The parcel tax expires in June 2021. The Board needs to decide if they are in favor of a renewal sometime in the 2020 election. The annual Parcel Tax Report would need to be submitted to the Board in December 2021 or January 2022.

In order to stagger terms so that a majority of committee members do not term out at the same time, lots were drawn for one (1) initial two-year term and two (2) initial three-year terms of service for three new members of committee. Steve Offerman drew a two-year term. Dannielle Brook drew a three-year term. A three-year term was left over for Michael Richards who is not in attendance. Steve Offerman motioned terms be accepted as drawn—Steve Offerman to serve two-year term, and Dannielle Brook and Michael Richards to serve three-year terms. Charles Caulkins seconded the motion. Motion carried for term as drawn. Absent: Lisa Hildebrand, Michael Richards

Review of PTOC Bylaws

A copy of the bylaws was provided to all committee members. The purpose of the committee is to provide oversight and accountability for the expenditures that the District collects from the parcel tax measure. The PTOC is responsible for reviewing expenditures and annually reporting to the Board findings on whether the expenditures were made consistent with the ballot measure presented to the voters. Service terms were discussed. The maximum term is two consecutive terms. Those with three-year terms can serve a maximum of six years and two-year terms serve a maximum of four years if member accepts reappointment. Number and timing of meetings during the year was discussed—more meetings held during the fall. Betsy George thanked members for volunteering their time.

Parcel Tax Budget Overview - 2018/19 Budget vs Estimated Actual Expenditures and 2019/20 Preliminary Budget

A three-year budget plan handout was provided to the committee for discussion. The first section discussed was beginning fund balances. The committee requested a four-year plan so they could see a full picture of every year the parcel tax is in effect. "Additional staffing Cost for Reduced Class Size" and district staff agreed that it would be more appropriate to change the word "reduced" to "maintaining" class size. Art & music expenditures for staffing: the FTEs for teachers are for the elementary level. There are full music programs at the middle and high schools. The FTEs in the elementary level are for Teachers on Special Assignments (TOSAs) that rove between the 17 elementary schools. Two and ½ music and one art teacher rove between the 17 elementary schools. The high school program (Ventura Youth Symphony) and elementary choir (Notables) teacher receive a stipend for their special assignments. The Harmony Project afterschool, weekend and summertime program is also funded. Approximately 125 students from EP Foster, Sheridan Way and Will Rogers are in the program. Art & Music Equipment - the City of Ventura provides the Art in the Classroom program to TK-1 students. The 5th grade music van line item was combined with another line item in the past. This music van expenditure is a van that visits the elementary schools and provides instruments for students to play in hope that it encourages students to continue or enter the high school music programs. The District has three all district choirs—The Notables (elementary), Crescendo (middle school) and Company (high school show choir). The Harmony Project is the program that targets a specific group—the higher needs areas, whereas most other funds are spread across the entire district. The MS/HS new instruments allocation was made after the schools shared the \$60,000 (instruments & repair) on a yearly basis. A meeting was held with the music teachers to determine their needs. Discussion reverted back to class-size reduction. . Steve Offerman asked if the District has ever considered hourly staff versus tenured staff to replace teachers when they leave. Betsy George explained that the newer teachers are the first to be displaced because they earn less since they are not tenured. Technology expenditures for interactive whiteboards is for replacement and repairs. Kurt Sowa explained that the life of a Chromebook is generally five years. The expenditure line for carts includes the Chromebook. The 2019/20 will be the fourth year of replacement of Chromebooks.

Selection and Approval of 2019/20 PTOC Meeting Dates

The committee decided to schedule meeting dates as needed. Elke Fedde motioned the next meeting be held Wednesday, October 16, 2019, 5:30 – 7:00 pm, Charles Caulkins seconded the motion. The next meeting day was approved. Absent: Lisa Hildebrand, Michael Richards

Adjournment

The meeting was adjourned at 6:30 p.m.



Parcel Tax Oversight Committee
Wednesday, October 16, 2019
5:30 PM - Albert Einstein Room

PUBLIC COMMENTS: Public comments are welcomed and encouraged by the Parcel Tax Oversight Committee, within reasonable meeting time considerations in order to conduct the Parcel Tax Oversight Committee's business. During this time, the Chair of the Parcel Tax Oversight Committee may acknowledge visitors' requests to speak on a topic not on the regular Parcel Tax Oversight Committee agenda. Persons wishing to address the Parcel Tax Oversight Committee should complete a speaker card, hand to the recording secretary, and shall be allowed three minutes on any agenda item with a cumulative total of five minutes for all agenda items. Please present your comments in a factual, respectful, and dignified manner that models how we expect our students to participate in the democratic process. Members of the public are encouraged to submit their comments in writing. The Parcel Tax Oversight Committee is prohibited from taking action on any item that is not part of the published agenda.

A G E N D A

- A. Call to Order
- B. Roll Call
- C. Adoption of Agenda
- D. Public Comments
- E. Approval of Meeting Minutes – June 4, 2019
- F. Agenda Items
 - 1. 2018-19 Actual Receipts and Expenditures
 - 2. 2019-20 Budget with 2-year Projections
 - 3. 2018-19 PTOC Annual Report Planning
 - 4. Next Meeting Date
- G. Adjournment

The agenda for regularly scheduled Parcel Tax Oversight Committee meetings will be posted 72 hours prior to the meeting. The special Parcel Tax Oversight Committee meeting agendas will be posted 24 hours in advance. All Parcel Tax Oversight Committee meetings will be held at the VUSD Education Service Center.

AGENDAS ARE POSTED AT THE FOLLOWING LOCATIONS:

VUSD Education Service Center, 255 West Stanley Avenue, Suite 100, Ventura, CA

*This serves as the main posting location pursuant to the Brown Act,
Government Code §54954.2(a)*

District Webpage: <http://www.venturausd.org/business/BusinessServices/ParcelTax.aspx>

In compliance with the Americans with Disabilities Act, any individual with a disability, who requires reasonable accommodation to participate in this meeting, may request assistance by contacting the Business Services Office at (805) 641-5000 ext. 1202, or by fax (805) 653-7856.

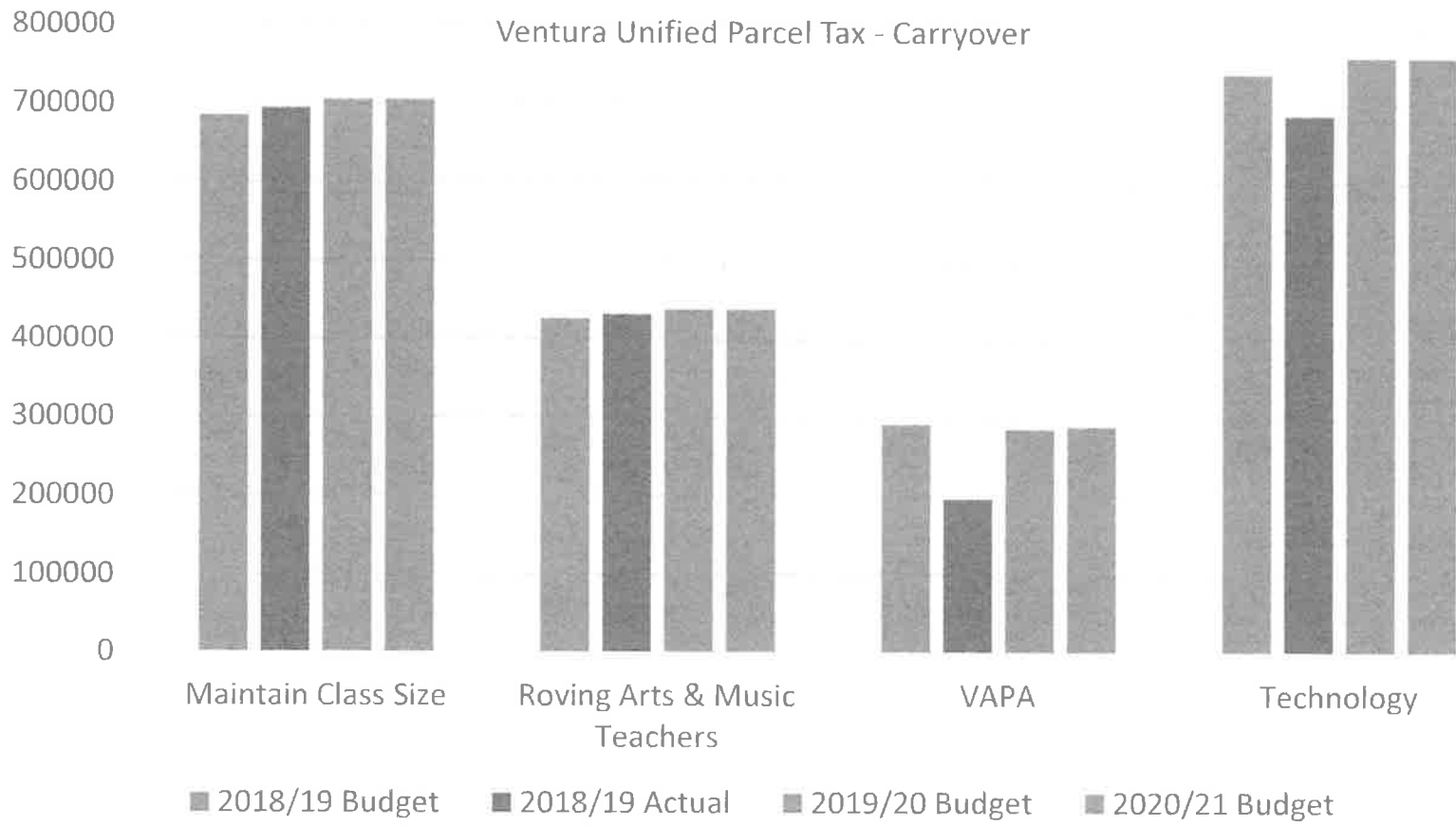
**Ventura Unified School District
Parcel Tax 3-Year Plan**

	2017-18	2018-19	2019/20	2020/21
	Prior Year	Year 1	Year 2	Year 3
	Actual	Actual	Projected	Projected
Beginning Fund Balance	\$90,015	\$102,364	\$249,924	\$0
Projected Revenue - Rev per County Tax Assessor	\$2,182,883	\$2,175,938	\$2,180,000	\$2,185,000
Total Funds Available:	<u>\$2,272,898</u>	<u>\$2,278,302</u>	<u>\$2,429,924</u>	<u>\$2,185,000</u>
Expenditures:				
<u>Additional Staffing Cost to Maintain Class Sizes:</u>				
2018-19 Grades 6 through 12 (8.5 FTE)	\$659,990	\$694,251	\$708,136	\$722,299
<u>Art & Music Programs</u>				
<u>Art & Music Roving Elementary Staffing Costs</u>				
2.5 FTE Music & 1.0 FTE Art Teachers	\$362,099	\$384,041	\$388,574	\$400,231
Staff mileage, travel, etc	\$402	\$225	\$1,400	\$1,400
Ventura Youth Symphony/Notables Choir	\$12,413	\$11,092	\$12,968	\$13,357
Notables	\$4,729	\$6,295	\$4,940	\$5,088
Harmony Project (new West Symphony)	\$25,533	\$34,200	\$30,000	\$30,000
<u>Art & Music Site Directed Programs: Equipment, Supplies, and Services</u>				
Elementary Teacher Art Supply Budget	\$0	\$16,728	\$27,056	\$27,056
Art in the Classroom (TK-1)	\$1,955	\$4,590	\$6,000	\$6,000
Elementary Art/Music Enrichment and Supplies	\$2,098	\$7,728	\$11,500	\$11,500
Music Instruments and Repairs for MS & HS	\$39,628	\$124,946	\$132,000	\$130,000
Secondary VAPA Support (Theater/Dance/Drama)	\$8,578	\$45,320	\$90,000	\$66,300
District-Wide Choirs (Notables, Company, and Crescendo)	\$1,340	\$7,608	\$4,200	\$4,200
<u>Technology</u>				
Outdated school site/student devices Replacement/Refresh Cycle	\$372,609	\$324,440	\$631,702	\$391,121
Chromebooks, Cards, Earbuds, WAP Connection Support	\$658,757	\$122,667	\$65,000	\$60,000
Interactive Whiteboards	\$4,395	\$14,622	\$50,000	\$50,000
Site Technology (Chromebooks - Grant Style)	\$0	\$213,178	\$250,000	\$250,000
<u>Tax Roll Billing Services -</u>	\$16,009	\$16,448	\$16,448	\$16,448
Total Expenditures:	<u>\$2,170,534</u>	<u>\$2,028,379</u>	<u>\$2,429,924</u>	<u>\$2,185,000</u>
Projected Ending Balance:	\$102,364	\$249,924	\$0	\$0

**Ventura Unified School District
Parcel Tax 3-Year Plan**

	2017-18 Prior Year Actual	2018-19 Year 1 Actual	2019-20 Year 2 Projected	2020-21 Year 3 Projected
Beginning Fund Balance	\$90,015	\$102,364	\$249,924	\$0
Projected Revenue - Rev per County Tax Assessor	\$2,182,883	\$2,175,938	\$2,180,000	\$2,185,000
Total Funds Available:	\$2,272,898	\$2,278,302	\$2,429,924	\$2,185,000
<u>Expenditures:</u>				
Additional Staffing Cost to Maintain Class Sizes	\$659,990	\$694,251	\$708,136	\$722,299
Art & Music Roving Elementary Staffing Costs	\$405,176	\$435,853	\$437,882	\$450,076
Art & Music Site Directed Programs: Equipment, Supplies, and Services	\$53,599	\$206,919	\$270,756	\$245,056
Technology	\$1,035,761	\$674,907	\$996,702	\$751,121
Tax Roll Billing Services	\$16,009	\$16,448	\$16,448	\$16,448
Total Expenditures:	\$2,170,534	\$2,028,378	\$2,429,924	\$2,185,000
Projected Ending Balance:	\$102,364	\$249,924	\$0	\$0

Ventura Unified Parcel Tax - Carryover



UNADOPTED

**VENURA UNIFIED SCHOOL DISTRICT
Parcel Tax Oversight Committee
October 16, 2019
Minutes**

Call to Order

The regular meeting of the Parcel Tax Oversight Committee (PTOC) of the Ventura Unified School District was held in the Einstein Room at 255 W. Stanley Avenue, in Ventura, California, on November 14, 2019. Betsy George, called the meeting to order at 5:37 p.m.

Roll Call/Introductions

Committee Members Present: Charles Caulkins, Elke Fedde, Steve Offerman, Michael Richards and Don Wood
Absent: Dannielle Brook and Lisa Hildebrand

Staff Members Present: Anna Campbell, Rosi Cortéz, Dr. Jerry Dannenberg and Betsy George
Absent: Kurt Sowa

Adoption of Agenda

A motion was made by Elke Fedde to approve the agenda, Don Wood seconded the motion. The agenda was approved as presented. Absent: Dannielle Brook and Lisa Hildebrand

Public Comments – none

Approval of Minutes

The approval of minutes deferred to a later time due to lack of quorum from previous meeting. Mr. Offerman arrived later in meeting. A motion was made by Steve Offerman to approve the minutes for the June 4, 2019 meeting, Charles Caulkins seconded the motion. Minutes were approved as presented. Abstain: Michael Richards; Absent: Dannielle Brook and Lisa Hildebrand

2018-19 Actual Receipts and Expenditures

The committee received a two-page Parcel Tax 3-Year Plan handout of 2017/18 prior year actuals, 2018/19 actuals, 2019/20 projected, and 2020/21 projected. One side has a more general plan, and the other side provides broken out information within each category.

Staffing, Maintain Class sizes - full-time equivalents (FTEs) fluctuate slightly due to maintaining class size 34:1 instead of 35:1. Committee requested a breakdown of FTEs per year since figures fluctuate.

Art & Music Programs - Mr. Offerman asked what the New West Symphony (NWS) is. Ms. George explained they are the Harmony Project, a partnership the District has with the NWS. They serve approximately 120 students. They primarily meet at Sheridan Way and DATA, but students from EP Foster and Will Rogers participate as well. The FTEs for the music/art teachers are fixed. The same teachers have been sustaining the program past several years—Paul Browne, Heidi House and Betsy Manninem teach in the music program, and Nancy Kellogg teaches the art program. Ms. Fedde asked if the contribution for Harmony Project is a match. Ms. George explained NWS spends between \$150,000-\$200,000 on the program, and VUSD contributes a small amount.

Parcel tax revenue for all the new building was discussed. Although there are several new developments. Ms. George ensured committee that new developments are monitored very closely—not necessarily due to parcel tax income, but for student enrollment purposes. Most new developments are not single-family homes (Solano Heights and The Farm), rather apartment or condo units. Apartment units are usually built on one parcel.

Technology – teachers applied for use/deployment of Chromebooks K-12 (grant style) instead of automatically deploying new Chromebooks to school sites. This practice will be continued. The District has new curriculum in the past five years for math, English, social science and science due to state standards change. Teachers voluntarily pilot for one year and then choose what they want to use and it is voted on. Secondary teachers chose a predominantly online curriculum—needing not only a textbook, but Chromebooks as well. 2019/20 projected \$631,000 for devices is due to the replacement of original Chromebooks purchased in 2016/17—these will start to fail in fourth year of use. Some of the budget also includes teacher computers. Mr. Offerman requested more detailed breakdown in Technology section.

Ms. Fedde asked if there is a rule on using funds for instrument repair versus an experience—could there be flexibility? Ms. George confirmed that durable goods had been the practice by previous predecessor versus experience (music festivals). Ms. George also confirmed that sites have a fairly robust site budget with funds that could be used for fieldtrips, and there is a specific music festivals budget since participating in festivals is part of a student's grade. A change in direction would need to be discussed with Dr. Rice and the Executive Cabinet.

2018-19 PTOC Report Planning

Books were closed September 2019. Staff will assist with drafting the report and providing to the PTOC by email by November 8, 2019. The report will most likely be presented to the Board of Education during the meeting of January 14, 2020 (tentative date as Board has not adopted 2020 board meeting dates).

Next Meeting Date – Thursday, November 14, 5:30 pm.

Adjournment

The meeting was adjourned at 6:37 p.m.



Parcel Tax Oversight Committee
Thursday, November 14, 2019
5:30 PM - Albert Einstein Room

PUBLIC COMMENTS: Public comments are welcomed and encouraged by the Parcel Tax Oversight Committee, within reasonable meeting time considerations in order to conduct the Parcel Tax Oversight Committee's business. During this time, the Chair of the Parcel Tax Oversight Committee may acknowledge visitors' requests to speak on a topic not on the regular Parcel Tax Oversight Committee agenda. Persons wishing to address the Parcel Tax Oversight Committee should complete a speaker card, hand to the recording secretary, and shall be allowed three minutes on any agenda item with a cumulative total of five minutes for all agenda items. Please present your comments in a factual, respectful, and dignified manner that models how we expect our students to participate in the democratic process. Members of the public are encouraged to submit their comments in writing. The Parcel Tax Oversight Committee is prohibited from taking action on any item that is not part of the published agenda.

A G E N D A

- A. Call to Order
- B. Roll Call
- C. Adoption of Agenda
- D. Public Comments
- E. Approval of Meeting Minutes – none
- F. Agenda Items
 - 1) Budget Follow-up on Technology Purchases
 - 2) PTOC Report DRAFT
 - 3) Next Meeting Date
- G. Adjournment

The agenda for regularly scheduled Parcel Tax Oversight Committee meetings will be posted 72 hours prior to the meeting. The special Parcel Tax Oversight Committee meeting agendas will be posted 24 hours in advance. All Parcel Tax Oversight Committee meetings will be held at the VUSD Education Service Center.

AGENDAS ARE POSTED AT THE FOLLOWING LOCATIONS:

VUSD Education Service Center, 255 West Stanley Avenue, Suite 100, Ventura, CA

***This serves as the main posting location pursuant to the Brown Act,
Government Code §54954.2(a)***

District Webpage: <http://www.venturausd.org/business/BusinessServices/ParcelTax.aspx>

In compliance with the Americans with Disabilities Act, any individual with a disability, who requires reasonable accommodation to participate in this meeting, may request assistance by contacting the Business Services Office at (805) 641-5000 ext. 1202, or by fax (805) 653-7856.

UNADOPTED

**VENURA UNIFIED SCHOOL DISTRICT
Parcel Tax Oversight Committee
November 14, 2019
Minutes**

Call to Order

The regular meeting of the Parcel Tax Oversight Committee (PTOC) of the Ventura Unified School District was held in the Einstein Room at 255 W. Stanley Avenue, in Ventura, California, on November 14, 2019. Betsy George, called the meeting to order at 5:31 p.m.

Roll Call/Introductions

Committee Members Present: Steve Offerman, Michael Richards and Don Wood
Absent: Dannielle Brook, Charles Caulkins, Elke Fedde and Lisa Hildebrand

Staff Members Present: Anna Campbell, Rosi Cortéz, Dr. Jerry Dannenberg and Betsy George
Absent: Kurt Sowa

Adoption of Agenda – not adopted due to lack of a quorum.

Public Comments – none

Approval of Minutes – none

Budget Follow-up on Technology Purchases – information not presented.

PTOC Report DRAFT

A suggestion to remove references to Measure Q was made. Ms. George clarified that this will be the second report of Measure R. She also confirmed the parcel tax is separately audited on an annual basis by the same firm that audits the District. They prepare a report and provide a letter to the PTOC for 2018-19 school year which should be available early to late December, before the committee presents the report to the Board. The addition of a Technology table on page 4 was suggested, as well as increasing the font size on the graph on the same page. The \$250,000 carryover amount was brought to District's attention. District staff shared that they are working to better communicate with the music and art teachers regarding balances. The carryover amount is largely due to music, arts individual allocations not spent. Google sheets are provided to music teachers so that they always have an updated budget for timely spending (within the year funds are received). This eliminates teachers needing to ask office managers or bookkeepers for updates on their budget. Committee would like to emphasize the importance of spending funds during the year received. Language on report was revised to reflect carryover information. Other requests—adding %s to Figure 2 big pie graph, on page 3, adding information on adopted 18-19 budget versus actual expenditures after Carryover section on page 5. After proofreading and review of the report draft was completed, and revisions made, District staff agreed to send a second draft to committee before the next meeting to give time to review again since some of the changes needed to be completed in Excel software before adding to the report.

Next Meeting Date – Thursday, December 12, 2019, 5:30 pm.

Adjournment

The meeting was adjourned at 6:19 p.m.



Parcel Tax Oversight Committee
Thursday, December 12, 2019
5:30 PM - Albert Einstein Room

PUBLIC COMMENTS: Public comments are welcomed and encouraged by the Parcel Tax Oversight Committee, within reasonable meeting time considerations in order to conduct the Parcel Tax Oversight Committee's business. During this time, the Chair of the Parcel Tax Oversight Committee may acknowledge visitors' requests to speak on a topic not on the regular Parcel Tax Oversight Committee agenda. Persons wishing to address the Parcel Tax Oversight Committee should complete a speaker card, hand to the recording secretary, and shall be allowed three minutes on any agenda item with a cumulative total of five minutes for all agenda items. Please present your comments in a factual, respectful, and dignified manner that models how we expect our students to participate in the democratic process. Members of the public are encouraged to submit their comments in writing. The Parcel Tax Oversight Committee is prohibited from taking action on any item that is not part of the published agenda.

AGENDA

- A. Call to Order
 - B. Roll Call
 - C. Adoption of Agenda
 - D. Public Comments
 - E. Approval of Meeting Minutes – October 16, 2019 and November 14, 2019
 - F. Agenda Items
 - 1. Discussion and Review of the 2018-19 PTOC Report and Presentation to the Board of Education
 - 2. Approval of the PTOC Report to the Board of Education
- Moved by _____ Seconded by _____
Aye _____ Nay _____ Abstain _____ Absent _____
- 3. Next Meeting Date
 - 4. Adjournment

The agenda for regularly scheduled Parcel Tax Oversight Committee meetings will be posted 72 hours prior to the meeting. The special Parcel Tax Oversight Committee meeting agendas will be posted 24 hours in advance. All Parcel Tax Oversight Committee meetings will be held at the VUSD Education Service Center.

AGENDAS ARE POSTED AT THE FOLLOWING LOCATIONS:

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UNADOPTED

**VENURA UNIFIED SCHOOL DISTRICT
Parcel Tax Oversight Committee
December 12, 2019
Minutes**

Call to Order

The regular meeting of the Parcel Tax Oversight Committee (PTOC) of the Ventura Unified School District was held in the Einstein Room at 255 W. Stanley Avenue, in Ventura, California, on December 12, 2019. Don Wood, called the meeting to order at 5:40 p.m.

Roll Call

Committee Members Present: Elke Fedde Steve Offerman and Don Wood
Absent: Dannielle Brook, Charles Caulkins, Michael Richards and Lisa Hildebrand

Staff Members Present: Anna Campbell, Rosi Cortéz, Dr. Jerry Dannenberg and Betsy George
Absent: Kurt Sowa

Adoption of Agenda – not adopted due to lack of a quorum. An informal meeting took place.

Public Comments – none

Approval of Minutes – not adopted due to lack of a quorum.

Informal Discussion

Elke Fedde and Lisa Hildebrand are ending their terms on December 31, 2019. They will need to be replaced by two new members. The District will need to request applicants before the next meeting. Ms. George acknowledged Ms. Fedde's service and thanked her for her time.

Discussion and Review of the 2018-19 PTOC Report and Presentation to the Board of Education

The report was discussed during the meeting of November 14, 2019. A few formatting revisions were made. Ms. George informed PTOC that parcel tax audit was completed and a letter would be received early next week that could be included in the report. Due to lack of a quorum, present committee members decided a vote by email needed to take place in order to approve the report. The report will be presented to the Board during the January 28, 2020 meeting.

Next Meeting Date – to be determined

Adjournment

The meeting ended at 6:25 p.m.

Appendix “C”

Independent Auditor’s Report

VENTURA UNIFIED SCHOOL DISTRICT

**MEASURE R PARCEL TAX
PERFORMANCE AUDIT**

Fiscal Year Ended June 30, 2019



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VENTURA UNIFIED SCHOOL DISTRICT

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June 30, 2019

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CliftonLarsonAllen LLP
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INDEPENDENT AUDITORS' REPORT

Board of Education: The Community Oversight Committee
Ventura Unified School District
Ventura, California 93001

We have conducted a performance audit of the Ventura Unified School District (the District), Measure R parcel tax expenditures for the fiscal year ended June 30, 2019.

We conducted our performance audit in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page two of this report which includes determining the District's compliance with the provisions of Sections 50075.1 (b) and (c) of the *California Government Code* as they apply to the parcel tax and the net proceeds thereof. Management is responsible for the District's compliance with those requirements

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal control of the District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of Sections 50075.1 (b) and (c) of the *California Government Code*. Accordingly, we do not express any assurance on internal control.

The results of our tests indicated that, in all significant respects, the District expended Measure R parcel tax proceeds for the fiscal year ended June 30, 2019 only for the specific uses identified by the District's Board of Education and approved by the voters, in accordance with the requirements as specified by Sections 50075.1(b) and (c) of the *California Government Code*.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP
Ventura, California
December 12, 2019

VENTURA UNIFIED SCHOOL DISTRICT

PERFORMANCE AUDIT OF MEASURE R

June 30, 2019

BACKGROUND INFORMATION

In November 2016, a parcel tax measure (Measure R) of the District was approved by the voters of the District. Measure R authorized the District to raise approximately \$2.2 million annually through a \$59 parcel tax for four years to raise funds that cannot be taken by the State of California and to aid in preserving and improving academic programs in the schools. Funds are to be used on the following:

- Fund core academic programs such as reading, writing, science, math, and technology.
- Minimize class size increases in all grades and layoffs for dozens of qualified teachers and school employees.
- Continue teacher professional development by providing training programs and activities that support quality teaching.
- Help preserve arts and music instruction, course offerings and electives that are necessary to prepare students for the competitive process of college and university admissions and the workforce, and provide instructional support for those students struggling with the basics.
- Reduce the impact of deep State budget cuts by providing a stable local funding source that cannot be taken away by the State or other school districts.
- Protect the taxpayers' investment in education and ensure District accountability by providing for oversight and independent financial audits of revenues and expenditures.

Pursuant to the requirements of Measure R, the Board of Education of the District established a Citizens' Oversight Committee and appointed its members. The principal purpose of the Citizens' Oversight Committee is to advise the Board on the expenditures funded by the measure in order to ensure that said funds are spent for the purposes approved by the voters. The Citizens' Oversight Committee will monitor the expenditures of these funds by the District and will report on an annual basis to the Board and community on how these funds have been spent.

OBJECTIVES

The objectives of our performance audit were to:

- Determine the expenditures charged against the Measure R parcel tax were deposited into a separate account.
- Determine whether expenditures charged against Measure R funds have been made in accordance with the purposes identified on the ballot developed by the District's Board of Education, and approved by the voters, through the approval of Measure R.

VENTURA UNIFIED SCHOOL DISTRICT

PERFORMANCE AUDIT OF MEASURE R

June 30, 2019

SCOPE OF THE AUDIT

The scope of our performance audit covered the fiscal period from July 1, 2018 to June 30, 2019. The propriety of expenditures funded through other state or local funding sources, other than the proceeds of Measure R, were not included within the scope of our audit. Expenditures incurred subsequent to June 30, 2019, were not reviewed or included within the scope of our audit or in this report.

PROCEDURES PERFORMED

- We identified the expenditures charged to Measure R by obtaining the general ledger and identified the allowable purposes by obtaining the Measure R election documents.
- We selected a judgmental sample of expenditures made from Measure R funds for the year ended June 30, 2019. Our sample included 25 transactions totaling \$1,404,321. This represents 69% of total Measure R expenditures of \$2,042,081.

We reviewed the actual invoices and supporting documentation to determine that expenditures charged to Measure R were:

- Supported by invoices with evidence of proper approval and documentation of receipt of goods or services;
- Properly expended on the allowable purposes as listed on the voter-approved ballot language.
- Supported by documentation that the amounts of salaries expended were only to the extent employees were assigned to perform work associated with the purposes as listed on the voter-approved ballot language.

CONCLUSION

The results of our tests indicated that, in all significant respects, the District has properly accounted for the expenditures made from Measure R funds and that such expenditures were made for allowable purposes as listed on the voter approved ballot language.

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC,
an SEC-registered investment advisor. | CliftonLarsonAllen LLP

