

**Berryessa Union School District**  
**Citizens Bond Oversight Committee**  
**Bond Measures L and U**  
**2022-2023 Annual Report**

## Letter from the Chair

**To: The Board of Education and Citizens of the Berryessa Union School District**

I am pleased to present to you the 2022-2023 Annual Report of the Measure L & U Citizens' Bond Oversight Committee covering the period of July 1, 2022, through June 30, 2023. The Annual Report is submitted to the Berryessa Union School District's Board of Education and local district residents by the Berryessa Union School District's Measure L & U Citizens' Bond Oversight Committee in fulfillment of its role as specified by law.

The Primary duties of the committee are to:

- Review bond expenditures to ensure that proceeds have been expended for the purposes outlined in Measures L & U
- Inform the public concerning the district's expenditures of bond proceeds
- Present to the district's governing board an annual report of the committee's proceedings and activities of the previous year
- Provide a statement indicating whether the district complies with bond requirements

This annual report includes highlights and status updates of projects that will prolong the district's facilities' life and improve its students' learning experience.

The committee relied on the annual performance and financial audits conducted by Nigro & Nigro, which disclosed no instances of non-compliance with the terms of Proposition 39 or Measures L & U. The Committee is pleased to report that, to the best of its knowledge, the Berryessa Union School District is in full compliance with the responsibilities described in Article XIII A, Section 1 (b)(3) of the California State Constitution.

Respectfully submitted,  
Frank Cancilla  
Citizen's Bond Oversight Committee Chair

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**THE OVERSIGHT COMMITTEE**

**Frank Cancilla**

*Business Organization representative*

**Susan Fowle**

*At Large representative*

**Adrienne O'Leary**

*Parent representative*

**Paul Guth**

*Parent representative*

**Marty Michaels**

*Senior Organization representative*

**Sandy Nguyen**

*Parent representative*

**Open**

*Parent and PTA representative*

**Open**

*Taxpayer Organization representative*

Committee meetings & proceedings held during the fiscal year 2022-2023

**September 14, 2022**

- Review of Measure L & U Progress Report
- Review of Financial Reports

**March 9, 2023**

- Review of Measure L & U Progress Report
- Review of Financial Reports
- Review of Audit Report
- Review of Annual Report

**December 7, 2022**

- Review of Measure L & U Progress Report
- Review of Financial Reports

**June 15, 2023**

- Review of Measure L & U Progress Report
- Review of Financial Reports

The CBOC has met quarterly since its inception in 2015. The primary presentation and discussion topics have been the detailed construction completion plan and financial budget compliance. The District's management has cooperated with the CBOC in all respects, with identified issues resolved or resolved. The Assistant Superintendent and Bond Director, or their representatives, have actively participated in our meetings.

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**ANNUAL PERFORMANCE AND FINANCIAL AUDIT**

California Proposition 39 requires annual performance and financial audits on the use of general obligation bond proceeds. The performance and financial audits for the fiscal year ending June 30, 2023, were performed by an independent certified public accounting firm in accordance with generally accepted auditing standards and governmental auditing standards issued by the Comptroller General of the United States.

The audit was conducted by Nigro and Nigro. The CBOC reviews the annual external financial audit at one of the quarterly meetings. The audit scope included finance, bidding procedures, and invoice/payment integrity. The CBOC was pleased to see that 47% of the year's invoices were audited, and project sites were visited to ensure that the District received what it paid for. The result of the audits is that the district expended the general obligation bond proceeds in accordance with the requirements of Proposition 39.

**SIGNIFICANT PROJECTS**

**Ridder Park Office Renovation**

The project was completed in May of 2023. The District moved into the renovated space over the May 6th and May 13th weekends.

**Fire Alarm Replacement**

The first two fire alarm replacement projects were completed at Morrill and Piedmont Middle Schools. The remaining 11 schools will be completed over the next three years.

**Gymnasium at Piedmont Middle School**

The New Gymnasium at Piedmont Middle School was completed. The Ribbon Cutting Ceremony was held on January 17, 2024.