



# Measure L & U Citizens' Bond Oversight Committee Meeting

## **COMMITTEE MEMBER PACKET**

March 9, 2022

6:30 pm – 7:30 pm

### **LOCATION:**

**Piedmont Middle School – FIS Room**

**955 Piedmont Road, San Jose, CA 95132**

**Berryessa Union School District**  
**Citizens Oversight Committee Meeting (CBOC)**  
**Measure L - 2014 and Measure U - 2020**

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**March 16, 2022, Wednesday, 6:30 PM – 7:30 PM**

Location: **Piedmont Middle School**, 955 Piedmont Road, San Jose, CA 95132

**Agenda**

- |   |       |
|---|-------|
| 1- Call to order                                | Marty |
| a. Roll call                                    |       |
| Marty Michaels – Chair                          |       |
| Amy Chen – Vice Chair                           |       |
| Adrienne O’Leary                                |       |
| Frank Cancilla                                  |       |
| Susan Fowle                                     |       |
| Paul Guth                                       |       |
| Sandy Nguyen                                    |       |
| b. Adoption of agenda                           | All   |
| c. Approval of December 15, 2021 meeting minute | All   |
| 2- Public comments                              |       |
| 3- Reports                                      |       |
| a. Measure L and U external audit report        | N &N  |
| b. Measure L and U annual report                | Marty |
| c. Measure L project update                     | Tony  |
| d. Financial report - Measure L                 | Tony  |
| e. Measure U update                             | Tony  |
| f. Financial report - Measure U                 | Tony  |
| 4- Old business                                 |       |
| a.  |       |

**Berryessa Union School District**  
**Citizens Oversight Committee Meeting (CBOC)**  
**Measure L - 2014 and Measure U - 2020**

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5- New Business

a. Chair/Vice Chair Elections

Marty

b. Next Meeting

Marty

6- Adjournment

Marty

**Berryessa Union School District  
1376 Piedmont Road  
San Jose, CA 95132**

Measure L Citizen's Oversight Committee Meeting  
Measure U Citizen's Oversight Committee Meeting  
Location: Brooktree Elementary  
December 15, 2021  
6:30 p.m. – 7:30 p.m.

**REGULAR MEETING MINUTES**

Members Present: Marty Michaels, Chair  
Amy Chen, Vice Chair  
Susan Fowle  
Sandy Nguyen

District Staff Present: Tony Kanastab, Director of Bond Facilities and  
Modernization  
Kevin Franklin, Assistant Superintendent  
Shamina Choudhury, Bond Budget Accountant

Public Present: None

**1. Call to Order**

**Minutes**

Mr. Marty Michaels called the meeting to order at 6:42 pm.

a. Roll Call -

**Minutes**

All present except for Ms. O'Leary

b. Adoption of Agenda

**Minutes**

Motion to approve by Mr. Michaels, 2<sup>nd</sup> by Ms. Chen. All in favor.

c. Approval of the December 15, 2021, CBOC Meeting Minutes

**Minutes**

Motion to approve by Mr. Michaels, 2<sup>nd</sup> by Ms. Chen. All in favor.

**2. Public Comments**

**Minutes**



There were no members of the public present

### **3. Reports**

#### **a. Measure L Project Update**

##### **Minutes**

Mr. Kanastab presented the updated report to the committee.

- Shade Structures at Summerdale – Mr. Kanastab stated that there are enough lunch tables and chairs for 128 kids. The project is complete.
- Library Reception Desks – Mr. Kanastab stated that the District had received the new library desks in September, but the desks received were incorrect. The desk for Noble will get fixed during the winter break, while the remaining five desks will arrive in February.
- Security Cameras at All Sites – Mr. Kanastab stated that Morrill's security cameras are set up, and the District is working with the contractor to get the elementary schools set up.
- Security Fence at Noble - Mr. Kanastab stated that the design phase of this project will be completed in January and will go out to bid in February.
- Vinci Park FIS Canopy – Mr. Kanastab stated that the design of the canopy is done. The bid is out to bid in January.
- Noble Security Fencing – Mr. Kanastab stated that this project would relocate the existing fencing closer to the administration building. This will force visitors to go into the office before entering the campus.

#### **b. Measure L Financial Report**

##### **Minutes**

Mr. Kanastab presented the Measure L 1st Quarter Report from 07/01/2021 – 06/30/2022 showing that as of the end of the 1st quarter, the District has spent about \$300,000. Therefore, the District has about \$4 million to spend. The District has about \$2.4 million committed to technology. The District staff will need to go to the Board to suggest how to spend the remaining \$300,000 that is not committed. A portion of the \$300,000 uncommitted funds is \$200,000 in interest.

Ms. Chen asked if both Measure L and Measure U cover everything? Mr. Kanastab replied that the two bonds do not cover everything. The assessment was for \$350 million, but Measure U was for \$98 million, and Measure L was for \$77 million.

### c. Measure U Program Update

#### **Minutes**

Mr. Kanastab presented the updated report to the committee.

- Shade Structures Painting – Mr. Kanastab stated that the shade structure project for Cherrywood and Laneview is complete.
- Ornamental Structure Cherrywood – Mr. Kanastab stated that the project is complete.
- Irrigation Backflow Replacement Phase 2 - Mr. Kanastab stated that the project for Phase 2 schools is complete.
- Concrete Sidewalk Replacement at Laneview - Mr. Kanastab stated that the concrete sidewalk replacement for Laneview is complete.
- Concrete Sidewalk Grinding – Mr. Kanastab stated that the concrete grinding project for the eight schools is complete. The District ground minor defects instead of replacing the concrete sidewalk.
- Library Improvements – Mr. Kanastab stated that most library improvements had been completed. The District is ordering new furniture for Brooktree, Majestic Way, Summerdale, Vinci Park, Piedmont, and Sierramont.
- Exterior Door Numbers – Mr. Kanastab stated that the exterior door numbers project was supposed to be done during the Christmas break, but due to the inclement weather, the project will start later. All schools will have 12-inch letters and/or numbers on the outside so people can recognize the room numbers. Some of the signs will be on the doors, and others will be above the doors. In addition, there will be a 4-inch door number inside the rooms so that people can know what room they are in.
- Sierramont Tennis Court - Mr. Kanastab stated that the bid for the project would start in May. The District hopes to get better bid numbers by beginning the project in May.
- Concrete Sidewalk Replacement at Noble and Sierramont - Mr. Kanastab stated that the bid for the concrete replacement would be done in Summer 2022.
- Piedmont Gym - Mr. Kanastab stated that the Piedmont Gym would replace the building in the back. Mr. Michaels asked what happened to

the multipurpose room? Mr. Kanastab responded that the multipurpose room would still be used for a second gym.

- Fire Alarm / PA System / Security System - Mr. Kanastab stated that the fire alarm project would be done in the summer.
- Morrill - Exterior Door and Concrete Sidewalk Replacement - Mr. Kanastab stated this project is in the final design phase, and we go out to bid early next year.
- Morrill Small Amphitheater - Mr. Kanastab stated that the small amphitheater would be replaced. Mr. Kanastab noted this project is in the final design phase, and we go out to bid early next year.

d. Measure U Financial Report

**Minutes**

Mr. Kanastab presented the Measure U 1st Quarter Report from 07/01/2021 – 06/30/2022 showing that as of the end of the 1st quarter, the District has spent about \$218,000. Therefore, the District has approximately \$96.5 million to spend.

**4. Old Business.**

a. Future committee meeting dates

**Minutes**

Mr. Michaels stated the next meeting dates would be on March 9, 2022, and June 22, 2022.

**5. New Business**

Mr. Michaels asked if there were any impacts from the covid pandemic. Mr. Kanastab responded that in September 2021, the impact was minor. However, the delivery would typically take six weeks when the District ordered picnic tables. We received the summer tables in about 12 weeks. When ordering more tables, the estimated delivery is 20 weeks. The delay is a combination of supply constraints and logistical issues such as truck driver shortages, etc. Prices have also gone up. For example, shade structures went up 20%.

Mr. Michaels asked if labor issues are also due to the covid pandemic. Mr. Kanastab replied that the labor issues have been ok so far. The projects the District has are big enough to draw interest, such as the fire alarm/pa/security project a \$3 million contract with some interested bidders.

Mr. Michaels said that Tom Williams of Enrollment Projection Consultants (EPC) did a presentation on district enrollment on December 14, 2021. What decisions will the District make based on the declining enrollment in the future? Mr. Franklin responded that the declining enrollment means less kids and less money overall. However, the decline is not uniform, and staffing requirements are based on a ratio. If the District has 200 fewer kids, it doesn't mean that the District can reduce eight teachers based on the teacher-student ratio of 1 teacher for 25 students. The declining enrollment puts pressure on the District to bring in additional revenues or cut expenses. The Board doesn't want to close schools at this point because the money value is not much. The District will still need to maintain most of the staff and maintain the school campus. The District will also need to keep a similar number of teachers due to staff-to-student ratios.

Mr. Franklin reviewed the timeline and process the District went through in securing the new District Office. The District worked with a real estate consultant to help with the search and presented different options to the Board over the last 18 months. The Board isn't interested in selling any property. The new property is currently in the inspection period and will go through escrow in January 2022. There are \$4.4 million in Measure U for the District Office.

Mr. Marty asked what the \$2.8 million in tenant improvements is. Mr. Kanastab replied that the new District Office is a building shell with few walls and finishes. The space will need to be configured to operate as a District Office. The scope of work will include; renovating to meet ADA standards, carpeting, lighting, fire alarm, security, and data centers. The new District Office has a few offices downstairs with no carpeting. The District plans on leaving the data center and warehouse at the current location. Mr. Marty asked why can't the District move the IT Department to the new location? Mr. Franklin replied that there are too many risks, such as the internet and other tech infrastructure cannot be shut down to make a move possible.

Mr. Marty asked why the District couldn't find other options within the District boundaries. Mr. Franklin replied that the District looked at different locations, but the owners weren't interested in selling. The District looked at and was interested in one building that was already in escrow. The new building is in excellent condition. Legally, the District office doesn't need to be within the District boundaries. The new office is just outside the District boundaries, about five parcels away.

## **Adjournment**

### **Minutes**

Motion to adjourn by Mr. Michaels at 7:43 pm, 2<sup>nd</sup> by Ms. Chen, Ms. Fowle, and Ms. Nguyen.

**MEASURES "L" AND "U" GENERAL OBLIGATION  
BOND BUILDING FUND OF  
BERRYESSA UNION SCHOOL DISTRICT  
AUDIT REPORT**

**For the Fiscal Year Ended  
June 30, 2021**

**NIGRO  
& NIGRO<sup>PC</sup>**

**MEASURES “L” AND “U” GENERAL OBLIGATION BOND BUILDING FUND OF  
BERRYESSA UNION SCHOOL DISTRICT**

*For the Fiscal Year Ended June 30, 2021*

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## *Financial Section*

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## MEASURES "L" AND "U" GENERAL OBLIGATION BOND BUILDING FUND OF BERRYESSA UNION SCHOOL DISTRICT

*Introduction and Citizens' Oversight Committee Member Listing*  
*June 30, 2021*

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Berryessa Union School District (the District) consists of three middle schools and ten elementary schools supported by a District Office and an operations center. The District serves over 6,500 students.

On November 4, 2014, the voters of the Berryessa Union School District approved by more than 55% Measure "L", authorizing the issuance and sale of \$77.0 million of general obligation bonds. The bonds were authorized to repair, upgrade, acquire, construct, and equip certain District property and facilities and to pay costs of issuance of the bonds.

On March 3, 2020, the voters of the District approved Measure U by more than a 55% vote, authorizing the District to issue up to \$98 million of general obligation bonds. The bonds are being issued to repair/update local elementary/middle schools, including science, arts and math classrooms/labs for 21st-century learning; make essential safety and security improvements; replace aging fire alarms; and repair, construct, or acquire classrooms and equipment.

The passage of Proposition 39, in November 2000, amended the California Constitution to include accountability provisions. Specifically, the District must conduct an annual independent performance audit to ensure that funds have been expended only on the specific projects listed as well as an annual, independent financial audit of the proceeds from the sale of the bonds until all of the proceeds have been expended for facilities projects.

Upon passage of Proposition 39, an accompanying piece of legislation, AB1908 (Chapter 44, Statutes of 2000), was also enacted, which amended the Education Code to establish additional procedures which must be followed if a District seeks approval of a bond Proposition pursuant to the 55% majority authorized in Proposition 39 including formation, composition and purpose of the Citizens' Bond Oversight Committee, and authorization for injunctive relief against the improper expenditure of bond revenues.

The Citizens' Bond Oversight Committee was comprised of the following members as of June 30, 2021.

Name	Title	Representation
Martin Michaels	Chair	Senior Citizen Group Representative
Amy Chen	Vice-Chair	At-Large Community Member
Susan Fowle	Member	At-Large Community Member
Frank Cancilla	Member	Business Representative
Adrienne O'Leary	Member	Parent/ Guardian of Child in District
Paul Guth	Member	Parent/ Guardian of Child in District
Sandy Nguyen	Member	Parent/ Guardian of Child in District
Vacant	Member	Parent & PTA Active Member
Vacant	Member	Taxpayer Organization Member





## INDEPENDENT AUDITORS' REPORT

The Board of Trustees and the  
Citizens' Bond Oversight Committee  
Berryessa Union School District  
San Jose, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the Measures "L" and "U" General Obligation Bond Building Fund of Berryessa Union School District, as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

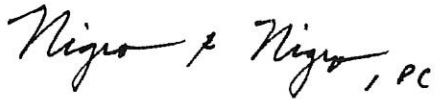
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measures "L" and "U" General Obligation Bond Building Fund of Berryessa Union School District, as of June 30, 2021, and the changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

As discussed in Note 1, the financial statements present only the Measures "L" and "U" General Obligation Bond Building Fund and do not purport to, and do not, present fairly the financial position of the Berryessa Union School District, as of June 30, 2021, the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 5, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Nigro & Nigro, PC".

Murrieta, California  
January 5, 2022

**MEASURES "L" AND "U" GENERAL OBLIGATION BOND BUILDING FUND OF  
BERRYESSA UNION SCHOOL DISTRICT**

*Balance Sheet*

*June 30, 2021*

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	<u>Measures "L" and "U"</u>
<b>ASSETS</b>	
Deposits and investments	\$ 44,035,068
Accounts receivable	<u>80,979</u>
<b>Total Assets</b>	<u><u>\$ 44,116,047</u></u>
<b>LIABILITIES AND FUND BALANCE</b>	
<b>Liabilities</b>	
Accounts payable	\$ 965,989
Due to other funds	<u>274,751</u>
<b>Total Liabilities</b>	1,240,740
<b>Fund Balance</b>	
Restricted for capital projects	<u>42,875,307</u>
<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 44,116,047</u></u>

**MEASURES "L" AND "U" GENERAL OBLIGATION BOND BUILDING FUND OF  
BERRYESSA UNION SCHOOL DISTRICT**

*Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2021*

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	<u>Measures "L" and "U"</u>
<b>REVENUES</b>	
Interest earnings	\$ 224,011
Total Revenues	<u>224,011</u>
<b>EXPENDITURES</b>	
Current:	
Plant Services:	
Classified salaries	72,216
Benefits	23,728
Materials and supplies	389,039
Services and other operating expenditures	338,696
Capital Outlay	4,623,316
Debt Service:	
Principal - Energy Conservation Assistance Loan	47,119
Bond issuance costs	<u>200,000</u>
Total Expenditures	<u>5,694,114</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,470,103)</u>
<b>OTHER FINANCING SOURCES (USES)</b>	
Issuance of debt - general obligation bonds	<u>40,000,000</u>
Total Other Financing Sources (Uses)	<u>40,000,000</u>
Net Change in Fund Balance	34,529,897
Fund Balance, July 1, 2020	<u>8,345,410</u>
Fund Balance, June 30, 2021	<u>\$ 42,875,307</u>

## MEASURES "L" AND "U" GENERAL OBLIGATION BOND BUILDING FUND OF BERRYESSA UNION SCHOOL DISTRICT

*Notes to Financial Statements*

*June 30, 2021*

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### NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

#### A. Reporting Entity

On November 4, 2014, the District voters authorized \$77.0 million in General Obligation Bonds (Measure "L") for the purpose of financing the modernization and construction of school facilities within the District. The measure required a minimum 55% vote for passage. On March 3, 2020, the voters of the District approved Measure "U" by more than a 55% vote, authorizing the District to issue up to \$98 million of general obligation bonds. In response, an advisory committee to the District's Governing Board and Superintendent, the Citizens' Bond Oversight Committee, was established. The Committee's oversight goals include ensuring compliance with conditions of Measures "L" and "U".

The Bond proceeds are accounted for in the District's Building Fund (210), where they are expended for the approved projects. The statements presented are for the individual Measure "L" and "U" General Obligation Bond Building Fund and are not intended to be a complete presentation of the District's financial position or results of operations.

#### B. Basis of Accounting

The Measures "L" and "U" General Obligation Bond Building Fund is a governmental fund reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

#### C. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government funds. By state law, the District's governing board must adopt a budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's governing board during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

#### D. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

**MEASURES “L” AND “U” GENERAL OBLIGATION BOND BUILDING FUND OF  
BERRYESSA UNION SCHOOL DISTRICT**

*Notes to Financial Statements*

*June 30, 2021*

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**NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Fund Balances**

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

**Nonspendable:** Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

**Restricted:** Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.

**Committed:** The District’s highest decision-making level of authority rests with the District’s Board. Fund balance is reported as committed when the Board passes a resolution that places specified constraints on how resources may be used. The Board can modify or rescind a commitment of resources through passage of a new resolution.

**Assigned:** Resources that are constrained by the District’s intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

**Unassigned:** Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the District’s policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

**F. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.



**MEASURES “L” AND “U” GENERAL OBLIGATION BOND BUILDING FUND OF  
BERRYESSA UNION SCHOOL DISTRICT**

*Notes to Financial Statements*

*June 30, 2021*

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**NOTE 2 – DEPOSITS AND INVESTMENTS**

**Pooled Funds**

In accordance with Education Code Section 41001, the District maintains all of its cash from the bond proceeds in the County Treasury. The County pools and invests the cash. These pooled funds are carried at cost which approximates fair value. Interest earned is deposited annually to participating funds. Any investment losses are proportionately shared by all funds in the pool. Because the District’s deposits are maintained in a recognized pooled investment fund under the care of a third party and the District’s share of the pool does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, the County Treasurer may invest in derivative securities with the State of California. However, at June 30, 2021, the County Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles.

**Fair Value Measurements**

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset’s fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 – Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 – Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 – Unobservable inputs should be developed using the best information available under the circumstances, which might include the District’s own data. The District should adjust that date if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized – Investments in the Santa Clara County Treasury Investment Pool are not measured using the input levels above because the District’s transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

# MEASURES "L" AND "U" GENERAL OBLIGATION BOND BUILDING FUND OF BERRYESSA UNION SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2021

## NOTE 3 – ACCOUNTS RECEIVABLE

The total accounts receivable at June 30, 2021, in the amount of \$80,979 represents amounts due from the Santa Clara County Treasurer for interest earnings for the quarter ended June 30, 2021.

## NOTE 4 –GENERAL OBLIGATION BONDS

### General Obligation Bonds

The District has issued general obligation bonds under different voter-approved measures, as described below. Bonds are payable solely from *ad valorem* taxes to be levied within the District pursuant to the California Constitution and other state law. The Board of Supervisors of the County is empowered and is obligated to levy *ad valorem* taxes upon all property subject to taxation by the District, without limitation as to rate or amount (except as to certain personal property which is taxable at limited rates), for the payment of principal of and interest on the Bonds.

### Election of 2014 - Measure "L"

On November 4, 2014, the voters of the Berryessa Union School District approved by more than 55% Measure "L", authorizing the issuance and sale of \$77.0 million of general obligation bonds. The bonds were authorized to repair, upgrade, acquire, construct, and equip certain District property and facilities and to pay costs of issuance of the bonds.

### Election of 2020 - Measure "U"

#### Series A

On March 3, 2020, the voters of the District approved Measure U by more than a 55% vote, authorizing the District to issue up to \$98 million of general obligation bonds. On January 12, 2021 the District issued Series A, current interest bonds in the amount of \$40,000,000. The bonds are being issued to repair/update local elementary/middle schools, including science, arts and math classrooms/labs for 21st-century learning; make essential safety and security improvements; replace aging fire alarms; and repair, construct, or acquire classrooms and equipment.

The outstanding general obligation bonds of Measures "L" and "U" are as follows:

Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Balance, July 1, 2020	Additions	Deductions	Balance, June 30, 2021
<b>Measure L</b>								
2014A	3/12/2015	8/1/2044	3.125%-5.0%	\$ 40,000,000	\$ 37,650,000	\$ -	\$ -	\$ 37,650,000
2014B	5/1/2017	8/1/2044	4.0%-5.0%	37,000,000	34,045,000	-	335,000	33,710,000
<b>Measure U</b>								
Series A	1/12/2021	8/1/2050	2.0%-5.0%	40,000,000	-	40,000,000	-	40,000,000
					<u>\$ 71,695,000</u>	<u>\$ 40,000,000</u>	<u>\$ 335,000</u>	<u>\$ 111,360,000</u>



**MEASURES “L” AND “U” GENERAL OBLIGATION BOND BUILDING FUND OF  
BERRYESSA UNION SCHOOL DISTRICT**

*Notes to Financial Statements*

*June 30, 2021*

**NOTE 4 – GENERAL OBLIGATION BONDS (continued)**

The requirements to amortize outstanding general obligation bonds are as follows:

Fiscal Year	Principal	Interest	Total
2021-2022	\$ 1,085,000	\$ 3,607,957	\$ 4,692,957
2022-2023	955,000	3,756,125	4,711,125
2023-2024	890,000	3,710,000	4,600,000
2024-2025	1,085,000	3,660,625	4,745,625
2025-2026	1,300,000	3,601,000	4,901,000
2026-2031	9,980,000	16,711,050	26,691,050
2031-2036	19,715,000	13,755,500	33,470,500
2036-2041	28,630,000	9,452,094	38,082,094
2041-2046	32,920,000	3,830,288	36,750,288
2046-2051	14,800,000	813,344	15,613,344
Total	<u>\$ 111,360,000</u>	<u>\$ 62,897,983</u>	<u>\$ 174,257,983</u>

**NOTE 5 – ENERGY CONSERVATION ASSISTANCE LOAN**

In May 2017 the District was approved for an Energy Conservation Assistance Act zero percent interest loan, which is considered a direct borrowing. The loan was approved for a maximum of \$911,000 to be disbursed on a reimbursement basis based on invoices submitted by the District to the Energy Resources Conservation and Development Commission. The District incurred \$848,134 of reimbursable expenses and received a disbursement for this amount on December 26, 2018. In the event of default, the Energy Commission may declare the loan immediately due and payable.

The outstanding loan amount is as follows:

	Balance, July 1, 2020	Additions	Deductions	Balance, June 30, 2021
Energy Conservation Assistance Loan	<u>\$ 801,016</u>	<u>\$ -</u>	<u>\$ 47,118</u>	<u>\$ 753,898</u>

**MEASURES “L” AND “U” GENERAL OBLIGATION BOND BUILDING FUND OF  
BERRYESSA UNION SCHOOL DISTRICT**

*Notes to Financial Statements*

*June 30, 2021*

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**NOTE 5 – ENERGY CONSERVATION ASSISTANCE LOAN (continued)**

Future yearly payments on this loan are as follows:

<u>Fiscal Year</u>	<u>Principal</u>
2021-2022	\$ 47,119
2022-2023	47,119
2023-2024	47,119
2024-2025	47,119
2025-2026	47,119
2026-2031	235,593
2031-2036	235,593
2036-2037	47,117
Total	<u>\$ 753,898</u>

**NOTE 6 – INTERFUND TRANSACTIONS**

**Balances Due To/From Other Funds**

Balances due to/from other funds at June 30, 2021, consisted of the following:

Building Fund due to General Fund for expenditure reimbursements	<u>\$ 274,751</u>
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**NOTE 7 – COMMITMENTS AND CONTINGENCIES**

**Construction Commitments**

At June 30, 2021, the District had commitments with respect to unfinished capital projects of approximately \$3.3 million to be paid from local funds.

**NOTE 8 – OVERSIGHT COMMITTEE**

Education Code Section 15282(a) states that the Citizens' Oversight Committee must consist of at least seven members and must be comprised of the following members: one member shall be active in a business organization representing the business community located within the district, one member shall be active in a senior citizens' organization, one member shall be active in a bona fide taxpayers' organization, one member shall be the parent or guardian of a child enrolled in the District, and one member shall be both a parent or guardian of a child enrolled in the district and active in a parent-teacher organization, such as the Parent Teacher Association or school site council. The Citizens' Oversight Committee currently has no one who is both a parent/guardian of a child enrolled in the District and active in a parent-teacher organization, nor does it have a taxpayer organization representative.

In addition, five of the seven members have exceeded the maximum of three consecutive terms of two years each allowable for committee members. These members are continuing to serve until the District can recruit additional members.

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*Other Independent Auditors' Reports*

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

The Board of Trustees and the  
Citizens' Bond Oversight Committee  
Berryessa Union School District  
San Jose, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Measures "L" and "U" General Obligation Bond Building Fund of Berryessa Union School District as of and for the year ended June 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated January 5, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Berryessa Union School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Berryessa Union School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Berryessa Union School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

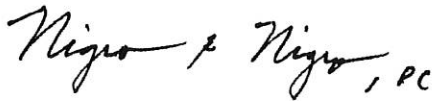
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Berryessa Union School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Handwritten signature in cursive script that reads "Nigro & Nigro, PC".

Murrieta, California  
January 5, 2022



## INDEPENDENT AUDITORS' REPORT ON PERFORMANCE

The Board of Trustees and the  
Citizens' Bond Oversight Committee  
Berryessa Union School District  
San Jose, California

We have examined the Berryessa Union School District's (the "District") compliance with the performance requirements for the Proposition 39 Measures "L" and "U" General Obligation Bond for the fiscal year ended June 30, 2021, under the applicable provisions of Section 1(b)(3)(C) of Article XIII A of the California Constitution and Proposition 39 as they apply to the Bonds and the net proceeds thereof. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

We conducted this performance audit in accordance with generally accepted 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 findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

### Objectives

The objectives of the examination of compliance applicable to the District are to determine with reasonable assurance that:

- The expenditures charged to the Berryessa Union School District Building Fund (210) are documented.
- Expenditures charged to the Building Fund have been made in accordance with the bond project list approved by the voters through the approval of Measures "L" and "U".
- Any discrepancies or weaknesses in internal controls are noted and recommendations for improvement are provided.
- The District Board and the Citizens' Bond Oversight Committee are provided with a performance audit report as required under the requirements of the California Constitution and Proposition 39.

### Scope of the Audit

The scope of our performance audit covered the fiscal period from July 1, 2020 to June 30, 2021. The expenditures tested included all object and project codes associated with the bond projects. Expenditures incurred subsequent to June 30, 2021, were not reviewed or included within the scope of our audit or in this report.



### Procedures Performed

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2021, for the Measures "L" and "U" General Obligation Building Fund. Within the fiscal year audited, we obtained the actual invoices and other supporting documentation for expenditures to ensure compliance with the requirements of Proposition 39 and Measures "L" and "U" with regards to the approved bond projects list. We performed the following procedures:

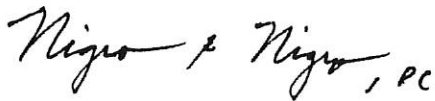
To meet our objectives, audit tests were performed and included, but were not limited to the following:

- We verified that bond funds were deposited in the District's name and invested in accordance with applicable legal requirements.
- We tested approximately \$2.9 million (51%) in bond fund invoices paid, which is a combination of 2020-21 expenditures and payments on liabilities accrued as of June 30, 2021 and paid in 2021-22. This includes testing payments for validity, allowability, and accuracy. Expenditures sampled in our test included payments made to subcontractors and other vendors.
- We reviewed the approved project listing as set out in the Measure "L" and "U" election documents.
- We selected a sample of expenditures for the fiscal year ended June 30, 2021 and reviewed supporting documentation to ensure that such funds were properly expended on the authorized bond projects.
- We visited construction sites at Brooktree Elementary, Northwood Elementary and Morrill Middle Schools to ensure that expenditures made corresponded with the actual work performed at the site.
- We verified that funds from the Building Fund (210) were expended for the construction, reconstruction, acquisition, furnishing and equipping of District facilities constituting the authorized bond projects, and we verified that funds held in the Building Fund (210) were not used for salaries of school administrators or other operating expenses of the District.
- We reviewed a sample of projects to ensure that proper bidding procedures were followed pursuant to Public Contract Code Section 20111.
- We verified that the District did not exceed change order limitations in excess of 10% pursuant to Public Contract Code.

Our audit of compliance made for the purpose set forth in the preceding paragraph would not necessarily disclose all instances of noncompliance.

In our opinion, the District complied with the compliance requirements for the Measures "L" and "U" General Obligation Bond proceeds listed and tested above.

This report is intended for the information of the Board of Trustees, management and the Citizens' Bond Oversight Committee; however, this report is a matter of public record.



Murrieta, California  
January 5, 2022

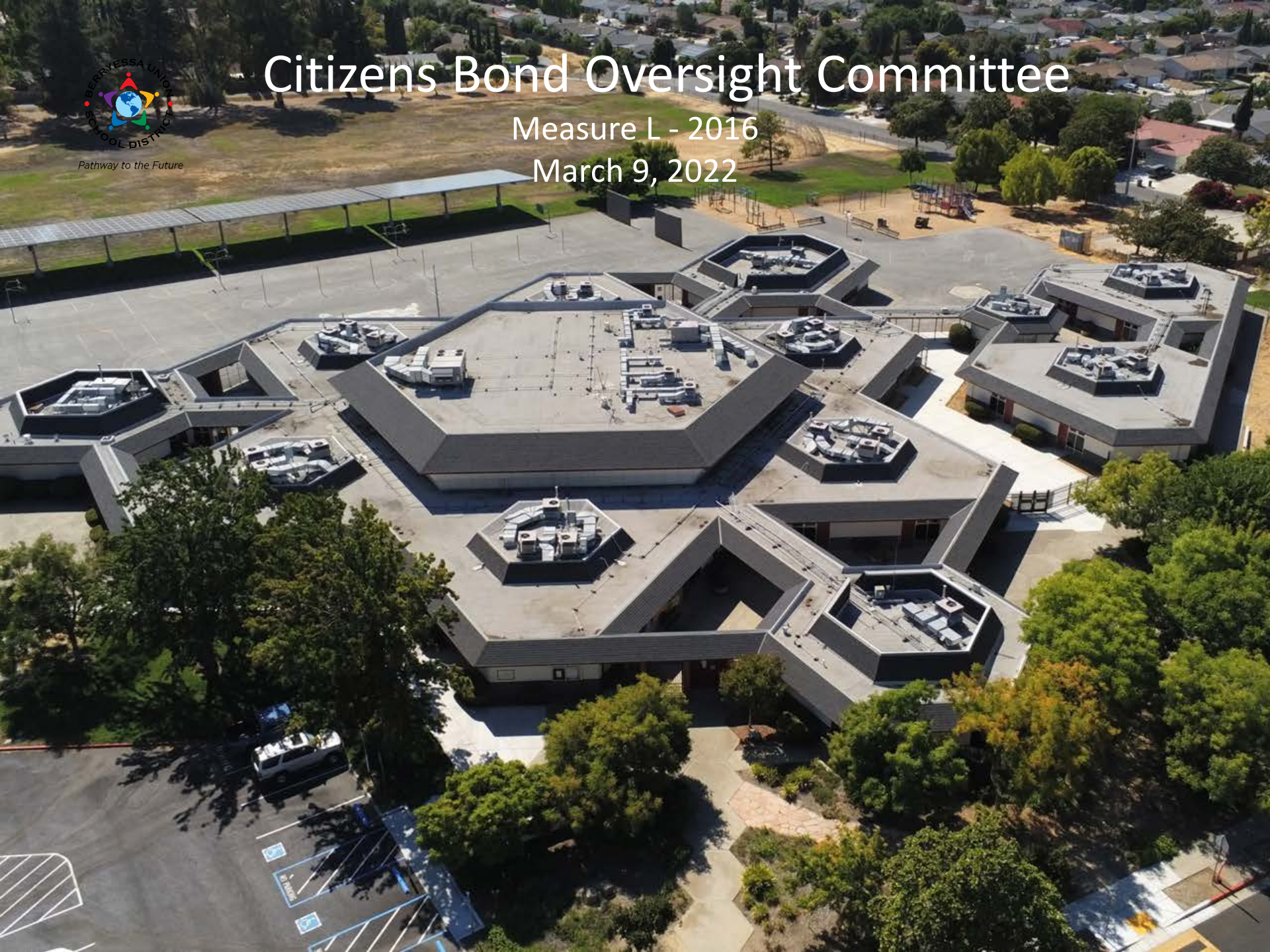




# Citizens Bond Oversight Committee

Measure L - 2016

March 9, 2022





# Measure L – Overview

- Project Updates
- Program Schedule

# Measure L – Project Updates

## **Projects Complete**

- Library Reception Desk – Majestic Way, Noble, Summerdale, Vinci Park, and Piedmont
- Tackboard at MPR - Toyon

## **Projects in Progress**

- Library Reception Desk -Brooktree
- Security Camera Project – All Sites

## **Projects Bid**

- Vinci Park - FIS Canopy
  - Received bids on February 8, 2022, 5 bids received
  - Low bid within budget
  - Recommendation of award to Innovate Concrete Inc. for \$15,844.00

# Measure L – Project Updates

## **Bidding**

- Security Fencing – Noble

# Measure L – Project Updates

## **Projects Complete**

- Library Reception Desk – Noble
- Tackboard at MPR - Toyon

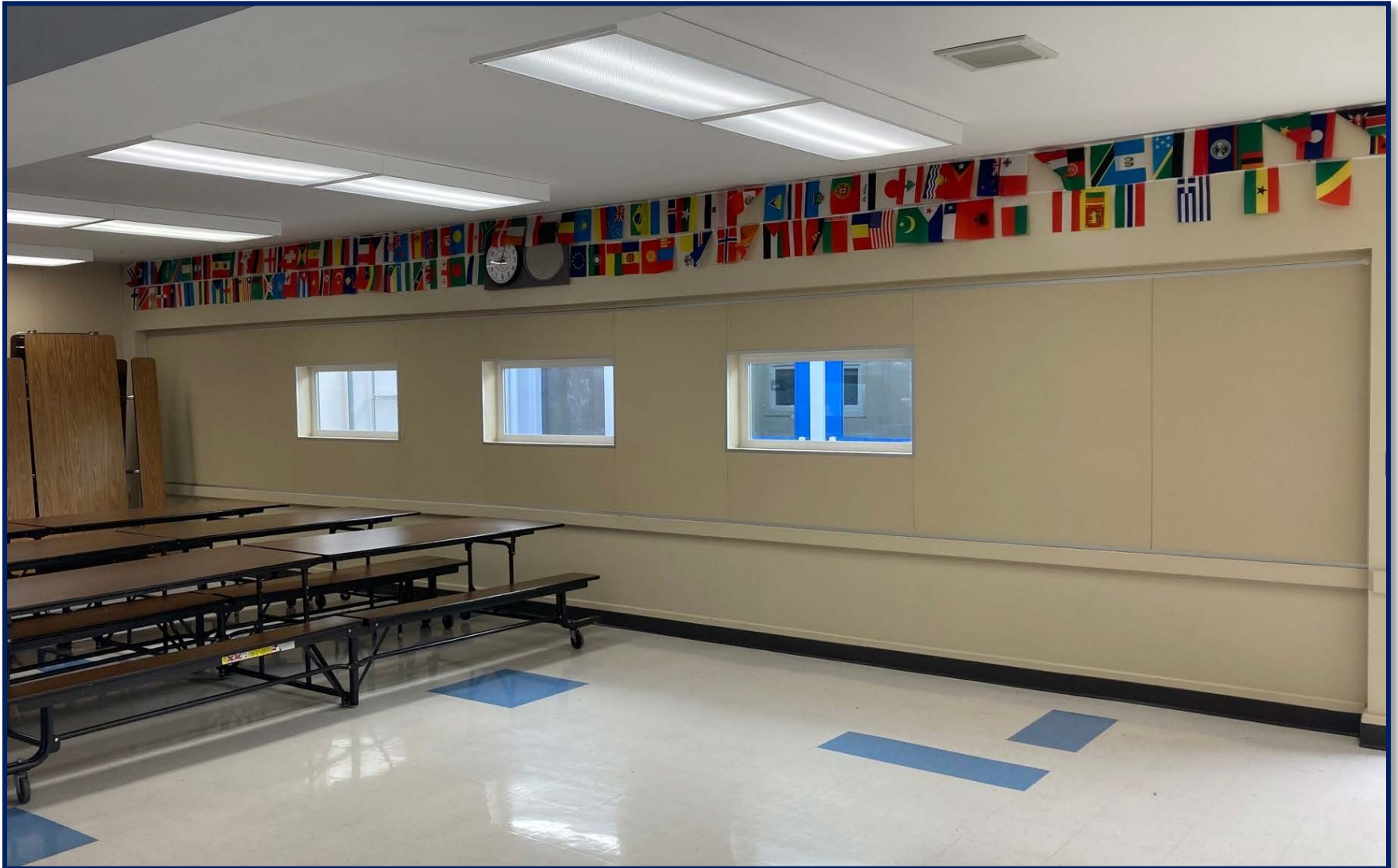
## **Projects in Progress**

- Library Reception Desk
  - Brooktree, Majestic Way, Summerdale, Vinci Park, and Piedmont
- Security Camera Project – All Sites

## **Bidding**

- Security Fencing – Noble
- Vinci Park - FIS Canopy

# Measure L – Project Updates



Tackboard - Toyon MPR

# Measure L – Project Updates



Tackboard - Toyon MPR



# Measure L – Project Updates



Piedmont – Library Desk

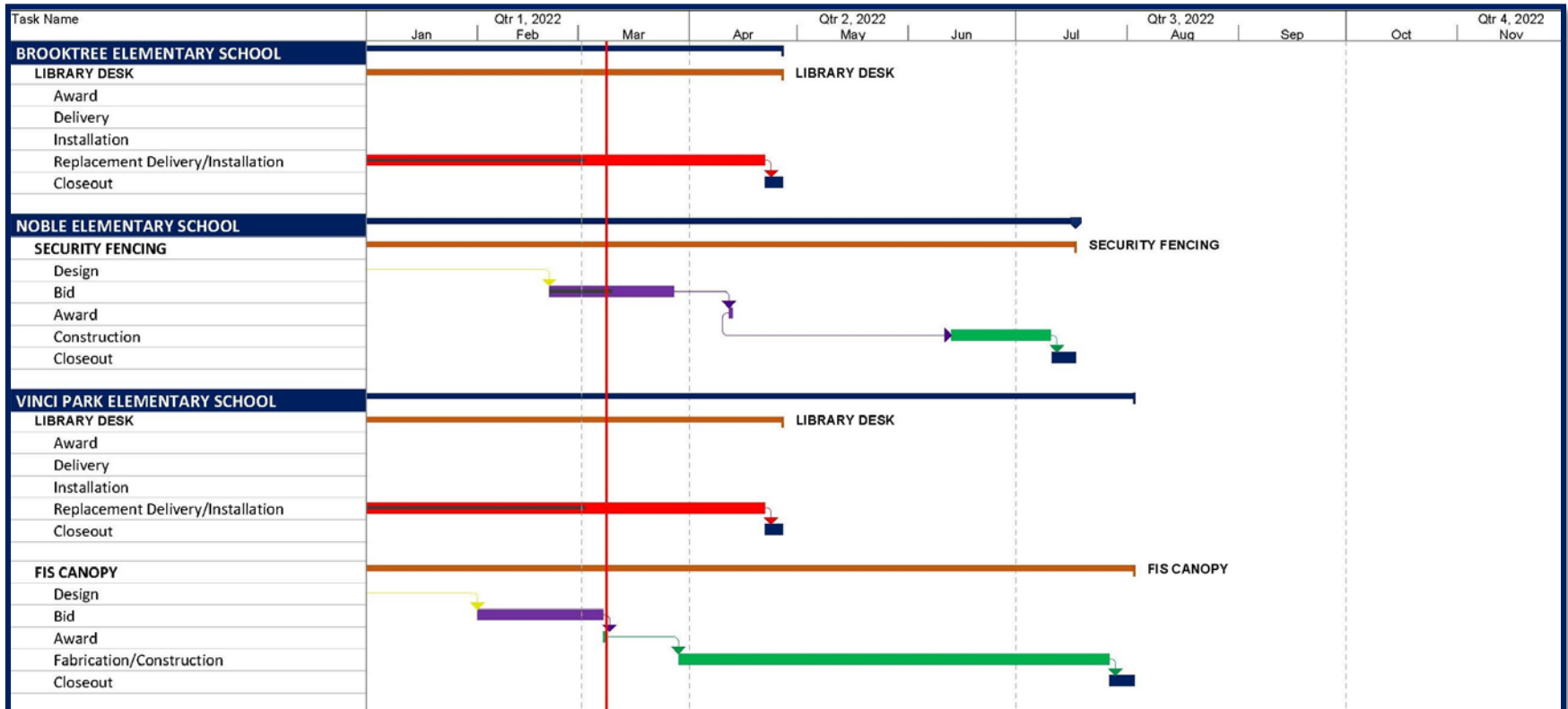
# Measure L – Project Updates



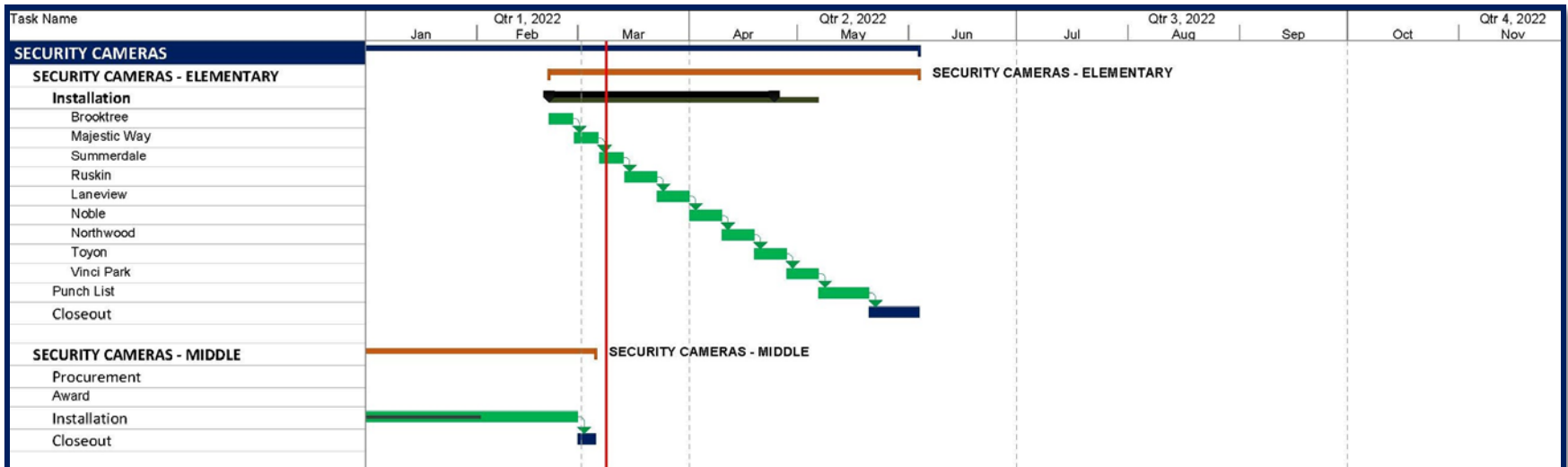
Summerdale – Library Desk



# Measure L – Program Schedule



# Measure L – Program Schedule





Q & A

**Project Budget**  
BERRYESSA UNION SCHOOL DISTRICT

MEASURE L BOND

2021 2ND Quarter Report

07/01/2021-12/31/2021

Cost Control Summary

SUMMARY				
Description	Adopted Budget 1/21/2015 (1)	2021-2022 Operating Budget 7/1/2021	Total Expended to Date 12/31/20201	Balance
<b>HARD CONSTRUCTION COSTS</b>				
Construction	50,671,230	2,728,255	284,778	2,443,477
Construction Contingency	4,839,623	126,251	-	126,251
<b>Sub-Total Hard Costs</b>	<b>55,510,853</b>	<b>2,854,506</b>	<b>284,778</b>	<b>2,569,728</b>
Furniture, Fixtures & Equipment		111,931	-	111,931
<b>Total Hard Costs</b>	<b>55,510,853</b>	<b>2,966,437</b>	<b>284,778</b>	<b>2,681,659</b>
<b>SOFT CONSTRUCTION COSTS</b>				
<b>Architectural &amp; Engineering</b>				
Architectural & Engineering	4,886,579	131,716	38,438	93,278
Architectural & Engineering Reimbursable	222,090	11,465	27	11,438
<b>Specialty Consultants</b>				
Engineering Studies / Surveys	65,000	-	-	-
Kitchen Consultant (Included in Aes)	50,000	-	-	-
Geotechnical Study/Inspection/Report	52,000	21,083	-	21,083
Hazardous Material Consulting	-	7,455	-	7,455
CEQA (Included in Testing)	31,000	-	-	-
Energy Consultant	-	-	-	-
Technology Consultant	80,000	-	-	-
<b>Construction Management</b>				
Construction Management	2,873,822	190,216	105,407	84,809
Reimbursable	131,237	7,570	-	7,570
<b>Plan Check &amp; Permit Fees</b>				
Assessment Fees (DSA Included)	393,496	35,759	8,202	27,557
CDE Fee	-	-	-	-
Other Permit & Plan Check Fees	50,000	3,782	-	3,782
Utilities Fee	150,000	-	-	-
<b>Document Reproduction</b>				
Plan Document Reproduction & Printing	80,000	1,641	-	1,641
Advertisement	12,000	1,041	-	1,041
<b>Testing &amp; Inspection</b>				
DSA Project Inspector (IOR)	830,195	69,549	12,340	57,209
Material Testing & Inspection (CEQA Included)	166,469	27,904	8,642	19,262
Geotechnical Inspection	70,750	2,700	-	2,700
Hazardous Material Inspection/Abatement	-	-	-	-
<b>Other Expenses</b>				
State Funding Consultant	-	-	-	-
Community Relations Consultant	-	-	-	-
Planning	-	15,764	-	15,764
Miscellaneous	50,000	-	-	-
Soft Cost Contingency	319,046	12,839	-	12,839
Solar Contingency	-	-	-	-
Kitchen Contingency	-	-	-	-
<b>Sub-Total Softs Costs</b>	<b>10,513,684</b>	<b>540,484</b>	<b>173,055</b>	<b>367,429</b>
<b>OTHER PROJECT COSTS</b>				
District Staff Costs	-	-	-	-
Interim Housing	-	-	-	-
Moving (Pack/Unpacking/Movers, Storage)	1,060,000	-	-	-
Furniture, Fixtures & Equipment	5,684,000	-	-	-
Equipment and Non-Capital Equipment(Technology)	-	85,142	891,985	(806,843)
Other Costs Planning	27,500	-	-	-
Other Operating/Misc. Expense	-	95,000	40,973	54,027
<b>Sub-Total Other Project Costs</b>	<b>6,771,500</b>	<b>180,142</b>	<b>932,958</b>	<b>(752,816)</b>

**Project Budget**  
BERRYESSA UNION SCHOOL DISTRICT

MEASURE L BOND

2021 2ND Quarter Report

07/01/2021-12/31/2021

Cost Control Summary

SUMMARY				
Description	Adopted Budget	2021-2022 Operating Budget	Total Expended to Date	Balance
<b>PROGRAM COSTS</b>				
<b>Administration</b>				
District Staff Cost/Program Management Costs	1,375,000	286,098	151,896	134,202
Legal Fees	125,000	32,076	-	32,076
		-		-
<b>Special Consultants</b>				
Mater Plan Costs	150,000	39,560	-	39,560
Hazardous Material Consulting	40,000	-		-
Geotechnical Report	50,000	-		-
Roofing Consultant		-		-
Design Guidelines, Standard Specifications	30,000	9,030	-	9,030
		-		-
<b>Program Support Costs</b>				
Printing, Supplies & Reimbursable	65,000	20,096	2	20,095
Office Equipment/Equip Maintenance	25,000	3,046	244	2,802
Interim Housing	125,000		-	-
Seminars/Training	10,000	2,985		2,985
Audit Expense	5,000	6,750	2,900	3,850
		-		-
<b>Public Relations and Contractor Outreach</b>				
Public Relations/Communications	75,000	-		-
Public Bid Advertising	15,000	-	-	-
		-		-
<b>Bond Costs</b>				
Bond Counsel Advisor	170,000	-	-	-
Bond Underwriter	470,000	-		-
Other Issuance Costs	30,000	-		-
Disclosure Counsel	40,000	-		-
Financial Advisor	90,000	-		-
Election Costs	60,000	-		-
Other Operating Expenses	-	-		-
		-		-
<b>Program Contingency</b>				
Program Cost Contingency	88,500	10,125	-	10,125
<b>Total Program Costs</b>	<b>3,038,500</b>	<b>409,766</b>	<b>155,042</b>	<b>254,724</b>
<b>Overall Bond Reserve</b>	<b>1,165,463</b>	<b>244,623</b>		<b>244,623</b>
	<b>77,000,000</b>	<b>4,341,453</b>	<b>1,545,833</b>	<b>2,795,620</b>

Berryessa Union School District Bond Measure L – 2014 through December 31, 2021

**Percentage of Total by Location**

Description	Proposed Budget	Current Budget	Budget Variances	Expenses as of 12/31/21	Balance	Percentage of Total Cost
Brooktree Elementary School	\$ 2,775,715	\$ 2,856,688	\$ 80,973	\$ 2,336,391	\$ 520,297	3.63%
Cherrywood Elementary School	\$ 2,641,308	\$ 4,005,329	\$ 1,364,021	\$ 4,185,730	\$ (180,401)	5.08%
Laneview Elementary School	\$ 2,625,057	\$ 2,602,239	\$ (22,818)	\$ 2,623,938	\$ (21,699)	3.30%
Majestic Way Elementary	\$ 2,576,170	\$ 2,254,613	\$ (321,557)	\$ 2,312,260	\$ (57,647)	2.86%
Noble Elementary School	\$ 2,739,415	\$ 2,525,559	\$ (213,856)	\$ 2,608,185	\$ (82,626)	3.21%
Northwood Elementary School	\$ 3,016,300	\$ 2,556,608	\$ (459,692)	\$ 2,560,146	\$ (3,538)	3.24%
Ruskin Elementary School	\$ 2,697,784	\$ 2,806,771	\$ 108,987	\$ 3,082,375	\$ (275,604)	3.56%
Summerdale Elementary School	\$ 2,976,998	\$ 2,937,401	\$ (39,597)	\$ 3,077,824	\$ (140,423)	3.73%
Toyon Elementary School	\$ 2,731,914	\$ 2,846,009	\$ 114,095	\$ 2,834,467	\$ 11,542	3.61%
Vinci Park Elementary School	\$ 2,801,993	\$ 2,875,896	\$ 73,903	\$ 3,029,792	\$ (153,896)	3.65%
Morrill Middle School	\$ 4,849,363	\$ 4,866,700	\$ 17,337	\$ 5,280,278	\$ (413,578)	6.18%
Piedmont Middle School	\$ 4,214,915	\$ 4,785,657	\$ 570,742	\$ 4,283,794	\$ 501,863	6.07%
Sierramont Middle School	\$ 5,949,291	\$ 5,614,850	\$ (334,441)	\$ 5,613,605	\$ 1,245	7.13%
Energy Conservation Project	\$ 10,836,279	\$ 9,652,758	\$ (1,183,521)	\$ 9,710,834	\$ (58,076)	12.25%
Central Kitchen	\$ 5,971,020	\$ 5,954,028	\$ (16,992)	\$ 5,958,100	\$ (4,072)	7.56%
District Office- Main	\$ 2,154,423	\$ 3,337,944	\$ 1,183,521	\$ 393,138	\$ 2,944,806	4.24%
Technology - Wireless/Infrastructure	\$ 2,349,611	\$ 3,028,938	\$ 679,327	\$ 3,763,383	\$ (734,445)	3.84%
Technology - Classroom	\$ 3,191,980	\$ 2,967,634	\$ (224,346)	\$ 3,234,287	\$ (266,653)	3.77%
District - Wide	\$ 5,696,500	\$ 6,310,706	\$ 614,206	\$ 6,375,825	\$ (65,119)	8.01%
Program	\$ 3,038,500	\$ 3,038,500	\$ -	\$ 2,730,625	\$ 307,875	3.86%
Bond Contingency	\$ 1,165,464	\$ 965,769	\$ (199,695)	\$ -	\$ 965,769	1.23%
<b>Total Program Cost</b>	<b>\$ 77,000,000</b>	<b>\$ 78,790,597</b>	<b>\$ 1,790,597</b>	<b>\$ 75,994,976</b>	<b>\$ 2,795,620</b>	<b>100%</b>

\*\*\* INTEREST IS INCLUDED IN BOND CONTINGENCY

INTEREST ACCUMULATED FROM 2014-2018 as of June 30, 2019 \$ 1,790,596



Berryessa Union School District Bond Measure L – 2014 through December 31, 2021

**Percentage of Total by Location and Project**

Description	Proposed Budget	Current Budget	Budget Variances	Expenses as of 12/31/21	Balance	Percentage of Total Cost
<b>Brooktree Elementary School</b>						
Modernization	\$ 2,376,493	\$ 2,588,861	\$ 212,368	\$ 2,035,375	\$ 553,486	3.29%
Paving Project	\$ 77,404	\$ 92,405	\$ 15,001	\$ 147,580	\$ (55,175)	0.12%
Play Area Surface	\$ 40,130	\$ 28,935	\$ (11,195)	\$ 28,935	\$ 0	0.04%
Fencing	\$ 130,797	\$ 36,188	\$ (94,609)	\$ 36,188	\$ (0)	0.05%
Exterior Painting	\$ 150,891	\$ 110,299	\$ (40,592)	\$ 110,299	\$ (0)	0.14%
Total	\$ 2,775,715	\$ 2,856,688	\$ 80,973	\$ 2,358,378	\$ 498,310	3.63%
<b>Cherrywood Elementary School</b>						
Modernization	\$ 2,291,762	\$ 3,743,112	\$ 1,451,350	\$ 3,922,023	\$ (178,911)	4.75%
Paving Project	\$ 55,339	\$ 60,697	\$ 5,358	\$ 62,797	\$ (2,100)	0.08%
Play Area Surface	\$ 143,316	\$ 67,280	\$ (76,036)	\$ 67,280	\$ (0)	0.09%
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Exterior Painting	\$ 150,891	\$ 134,240	\$ (16,651)	\$ 134,240	\$ 0	0.17%
Total	\$ 2,641,308	\$ 4,005,329	\$ 1,364,021	\$ 4,186,341	\$ (181,012)	5.08%
<b>Laneview Elementary School</b>						
Modernization	\$ 2,453,276	\$ 2,184,277	\$ (268,999)	\$ 2,210,312	\$ (26,035)	2.77%
Paving Project	\$ 28,611	\$ 304,887	\$ 276,276	\$ 252,039	\$ 52,848	0.39%
Play Area Surface	\$ 143,170	\$ 113,075	\$ (30,095)	\$ 113,075	\$ (0)	0.14%
Fencing	\$ -	\$ -	\$ -	\$ 48,512	\$ (48,512)	0.00%
Exterior Painting	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$ 2,625,057	\$ 2,602,239	\$ (22,818)	\$ 2,623,938	\$ (21,699)	3.30%
<b>Majestic Way Elementary</b>						
Modernization	\$ 2,059,300	\$ 1,795,800	\$ (263,500)	\$ 1,911,002	\$ (115,202)	2.28%
Paving Project	\$ 116,151	\$ 203,535	\$ 87,384	\$ 170,078	\$ 33,457	0.26%
Play Area Surface	\$ 119,031	\$ 91,444	\$ (27,587)	\$ 91,444	\$ (0)	0.12%
Fencing	\$ 130,797	\$ 55,132	\$ (75,665)	\$ 55,132	\$ (0)	0.07%
Exterior Painting	\$ 150,891	\$ 108,702	\$ (42,189)	\$ 108,702	\$ (0)	0.14%
Total	\$ 2,576,170	\$ 2,254,613	\$ (321,557)	\$ 2,336,358	\$ (81,745)	2.86%
<b>Noble Elementary School</b>						
Modernization	\$ 2,560,082	\$ 2,296,960	\$ (263,122)	\$ 2,251,483	\$ 45,477	2.92%
Paving Project	\$ 56,176	\$ 151,046	\$ 94,870	\$ 214,296	\$ (63,250)	0.19%
Play Area Surface	\$ 123,157	\$ 77,553	\$ (45,604)	\$ 77,553	\$ 0	0.10%
Fencing	\$ -	\$ -	\$ -	\$ 64,853	\$ (64,853)	0.00%
Exterior Painting	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$ 2,739,415	\$ 2,525,559	\$ (213,856)	\$ 2,608,185	\$ (82,626)	3.21%

Berryessa Union School District Bond Measure L – 2014 through December 31, 2021

**Percentage of Total by Location and Project**

Description	Proposed Budget	Current Budget	Budget Variances	Expenses as of 12/31/21	Balance	Percentage of Total Cost
<b>Northwood Elementary School</b>						
Modernization	\$ 2,483,167	\$ 2,295,464	\$ (187,703)	\$ 2,249,392	\$ 46,072	2.91%
Paving Project	\$ 358,804	\$ 142,030	\$ (216,774)	\$ 191,640	\$ (49,610)	0.18%
Play Area Surface	\$ 60,971	\$ 103,193	\$ 42,222	\$ 103,193	\$ (0)	0.13%
Fencing	\$ 113,358	\$ 15,921	\$ (97,437)	\$ 15,921	\$ (0)	0.02%
Exterior Painting	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$ 3,016,300	\$ 2,556,608	\$ (459,692)	\$ 2,560,146	\$ (3,538)	3.24%
<b>Ruskin Elementary School</b>						
Modernization	\$ 2,398,880	\$ 2,545,753	\$ 146,873	\$ 2,526,141	\$ 19,612	3.23%
Paving Project	\$ 51,567	\$ 51,568	\$ 1	\$ 272,051	\$ (220,483)	0.07%
Play Area Surface	\$ 136,096	\$ 106,021	\$ (30,075)	\$ 106,021	\$ (0.26)	0.13%
Fencing	\$ -	\$ -	\$ -	\$ 74,732	\$ (74,732)	0.00%
Exterior Painting	\$ 111,241	\$ 103,429	\$ (7,812)	\$ 103,429	\$ (0.09)	0.13%
Total	\$ 2,697,784.00	\$ 2,806,771	\$ 108,987	\$ 3,082,375	\$ (275,604)	3.56%
<b>Summerdale Elementary School</b>						
Modernization	\$ 2,341,378	\$ 2,434,577	\$ 93,199	\$ 2,596,325	\$ (161,747.69)	3.09%
Paving Project	\$ 405,310	\$ 392,368	\$ (12,942)	\$ 392,368	\$ 0.09	0.50%
Play Area Surface	\$ 230,310	\$ 110,456	\$ (119,854)	\$ 110,456	\$ 0.04	0.14%
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Exterior Painting	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$ 2,976,998.00	\$ 2,937,401	\$ (39,597)	\$ 3,099,149	\$ (161,747.56)	3.73%
<b>Toyon Elementary School</b>						
Modernization	\$ 2,241,527	\$ 2,488,391	\$ 246,864	\$ 2,325,742	\$ 162,649	3.16%
Paving Project	\$ 83,970	\$ 266,934	\$ 182,964	\$ 348,424	\$ (81,490)	0.34%
Play Area Surface	\$ 246,016	\$ 90,684	\$ (155,332)	\$ 90,684	\$ 0	0.12%
Fencing	\$ -	\$ -	\$ -	\$ 69,619	\$ (69,619)	0.00%
Exterior Painting	\$ 160,401	\$ -	\$ (160,401)	\$ -	\$ -	0.00%
Total	\$ 2,731,914	\$ 2,846,009	\$ 114,095	\$ 2,834,467	\$ 11,542	3.61%
<b>Vinci Park Elementary School</b>						
Modernization	\$ 2,605,980	\$ 2,602,473	\$ (3,507)	\$ 2,778,536	\$ (176,063)	3.30%
Paving Project	\$ 79,045	\$ 190,053	\$ 111,008	\$ 190,053	\$ -	0.24%
Play Area Surface	\$ 38,490	\$ 56,158	\$ 17,668	\$ 56,158	\$ (0)	0.07%
Fencing	\$ 78,478	\$ 27,212	\$ (51,266)	\$ 27,212	\$ (0)	0.03%
Exterior Painting	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$ 2,801,993	\$ 2,875,896	\$ 73,903	\$ 3,051,959	\$ (176,063)	3.65%



Berryessa Union School District Bond Measure L – 2014 through December 31, 2021

**Percentage of Total by Location and Project**

Description	Proposed Budget	Current Budget	Budget Variances	Expenses as of 12/31/21	Balance	Percentage of Total Cost
<b>Morrill Middle School</b>						
Modernization	\$ 3,805,000	\$ 4,305,334	\$ 500,334	\$ 4,335,985	\$ (30,651)	5.46%
Paving Project	\$ 816,200	\$ 443,792	\$ (372,408)	\$ 826,719	\$ (382,927)	0.56%
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Exterior Painting	\$ 228,163	\$ 117,574	\$ (110,589)	\$ 117,574	\$ (0)	0.15%
Total	\$ 4,849,363	\$ 4,866,700	\$ 17,337	\$ 5,280,278	\$ (413,578)	6.18%
<b>Piedmont Middle School</b>						
Modernization	\$ 4,141,510	\$ 3,772,364	\$ (369,146)	\$ 3,359,002	\$ 413,362	4.79%
Paving Project	\$ 73,405	\$ 1,013,293	\$ 939,888	\$ 960,020	\$ 53,273	1.29%
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Exterior Painting	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$ 4,214,915	\$ 4,785,657	\$ 570,742	\$ 4,319,022	\$ 466,635	6.07%
<b>Sierramont Middle School</b>						
Modernization	\$ 3,987,414	\$ 4,426,333	\$ 438,919	\$ 4,323,109	\$ 103,224	5.62%
Paving Project	\$ 1,961,877	\$ 1,188,517	\$ (773,360)	\$ 1,242,584	\$ (54,067)	1.51%
Fencing	\$ -	\$ -	\$ -	\$ 48,132	\$ (48,132)	0.00%
Exterior Painting	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$ 5,949,291	\$ 5,614,850	\$ (334,441)	\$ 5,613,826	\$ 1,024	7.13%
Energy Conservation Project	\$ 10,836,279	\$ 9,652,758	\$ (1,183,521)	\$ 9,710,834	\$ (58,076)	12.25%
Central Kitchen	\$ 5,971,020	\$ 5,954,028	\$ (16,992)	\$ 5,958,100	\$ (4,072)	7.56%
District Office- Main	\$ 2,154,423	\$ 3,337,944	\$ 1,183,521	\$ 285,478	\$ 3,052,466	4.24%
Technology - Wireless/Infrastructure	\$ 2,349,611	\$ 3,028,938	\$ 679,327	\$ 3,763,383	\$ (734,445)	3.84%
Technology - Classroom	\$ 3,191,980	\$ 2,967,634	\$ (224,346)	\$ 3,017,204	\$ (49,570)	3.77%
District - Wide	\$ 5,696,500	\$ 6,310,706	\$ 614,206	\$ 6,574,931	\$ (264,225)	8.01%
Program	\$ 3,038,500	\$ 3,038,500	\$ -	\$ 2,730,625	\$ 307,875	3.86%
Bond Contingency	\$ 1,165,464	\$ 965,769	\$ (199,695)	\$ -	\$ 965,769	1.23%
<b>Total Program Cost</b>	<b>\$ 77,000,000</b>	<b>\$ 78,790,597</b>	<b>\$ 1,790,597</b>	<b>\$ 75,994,976</b>	<b>\$ 2,795,620</b>	<b>100%</b>

INTEREST ACCUMULATED FROM 2014-2018 as of September 30, 2020      \$      1,790,596



# Citizens Bond Oversight Committee

Measure U - 2020

March 9, 2022



# Measure U – Overview

- Project Updates
- Program Schedule

# Measure U – Project Updates

## **Projects Complete**

- Library Improvements
  - Brooktree
  - Noble
  - Majestic Way
  - Piedmont
- Concrete Sidewalk Grinding – Eight School Sites
- Painting - Exterior Door Numbers at BT, MW, and SD

## **Projects in Progress**

- Library Improvements
  - Summerdale
  - Vinci Park
  - Morrill
  - Sierramont

# Measure U – Project Updates

## **Projects in Progress (continued)**

- Graphics - Exterior Door Numbers at BT, MW, and SD
- District Office – Add Traffic Gate along Pinnacle Drive

## **Project Bid**

- Sierramont Tennis Courts
  - Received bids on February 1, 2022, 7 bids received
  - Low bid within budget
  - Recommendation of award to Mckim Corporation for \$239,888.00
- Sierramont Tennis Court Fencing
  - Received bids on February 1, 2022, 6 bids received
  - Low bid within budget
  - Recommendation of award to AAA Fencing for \$89,375.00

# Measure U – Project Updates

## **Bidding**

- Concrete Sidewalk Replacement
  - Noble
  - Sierramont
- Fire Alarm Replacement
  - Morrill
  - Piedmont
- Noble Roofing Repair
- Morrill Exterior Door Replacement/Concrete Sidewalk Replacement
- Morrill Small Amphitheater Replacement

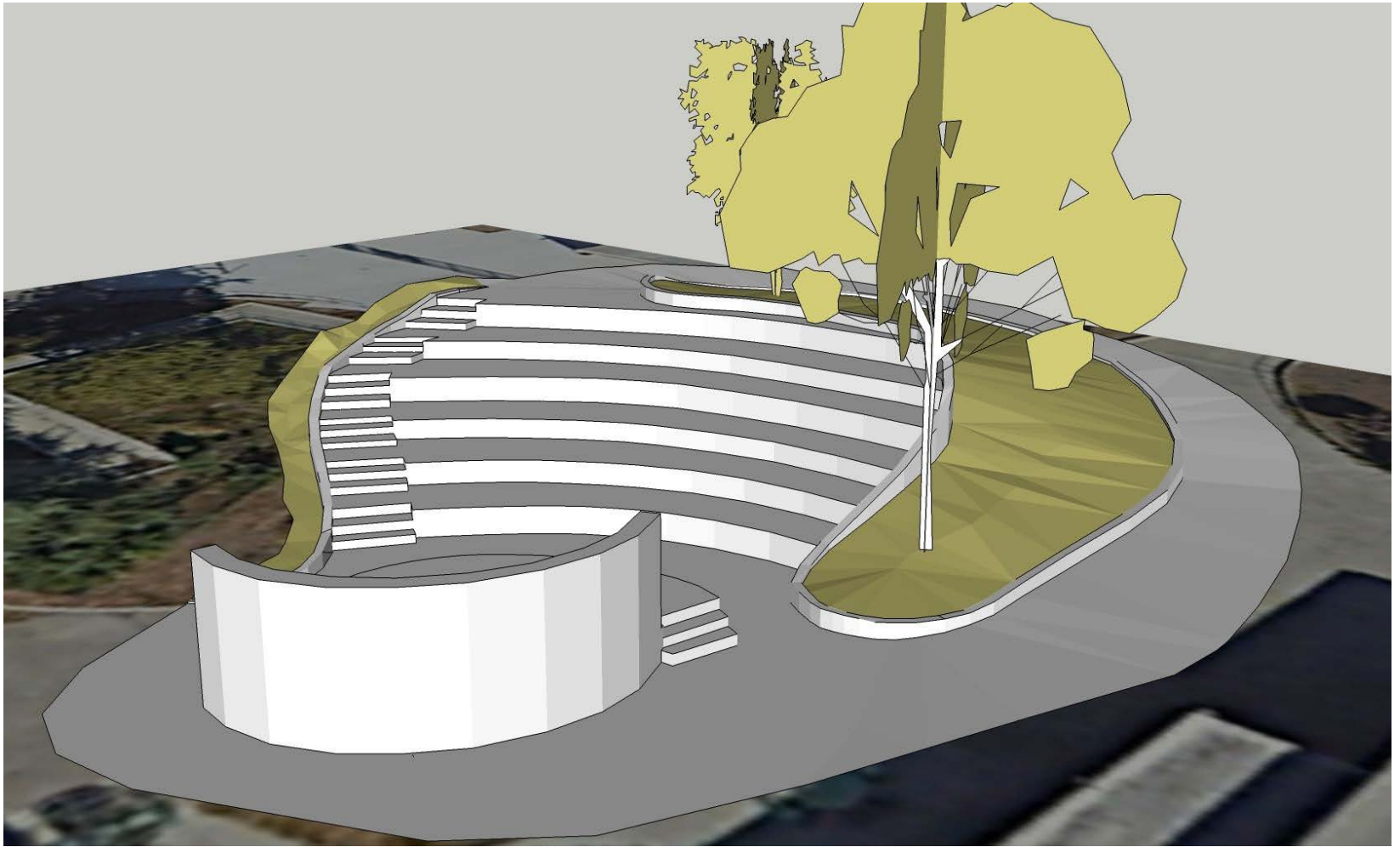


# Measure U – Project Updates

## **Projects in Design**

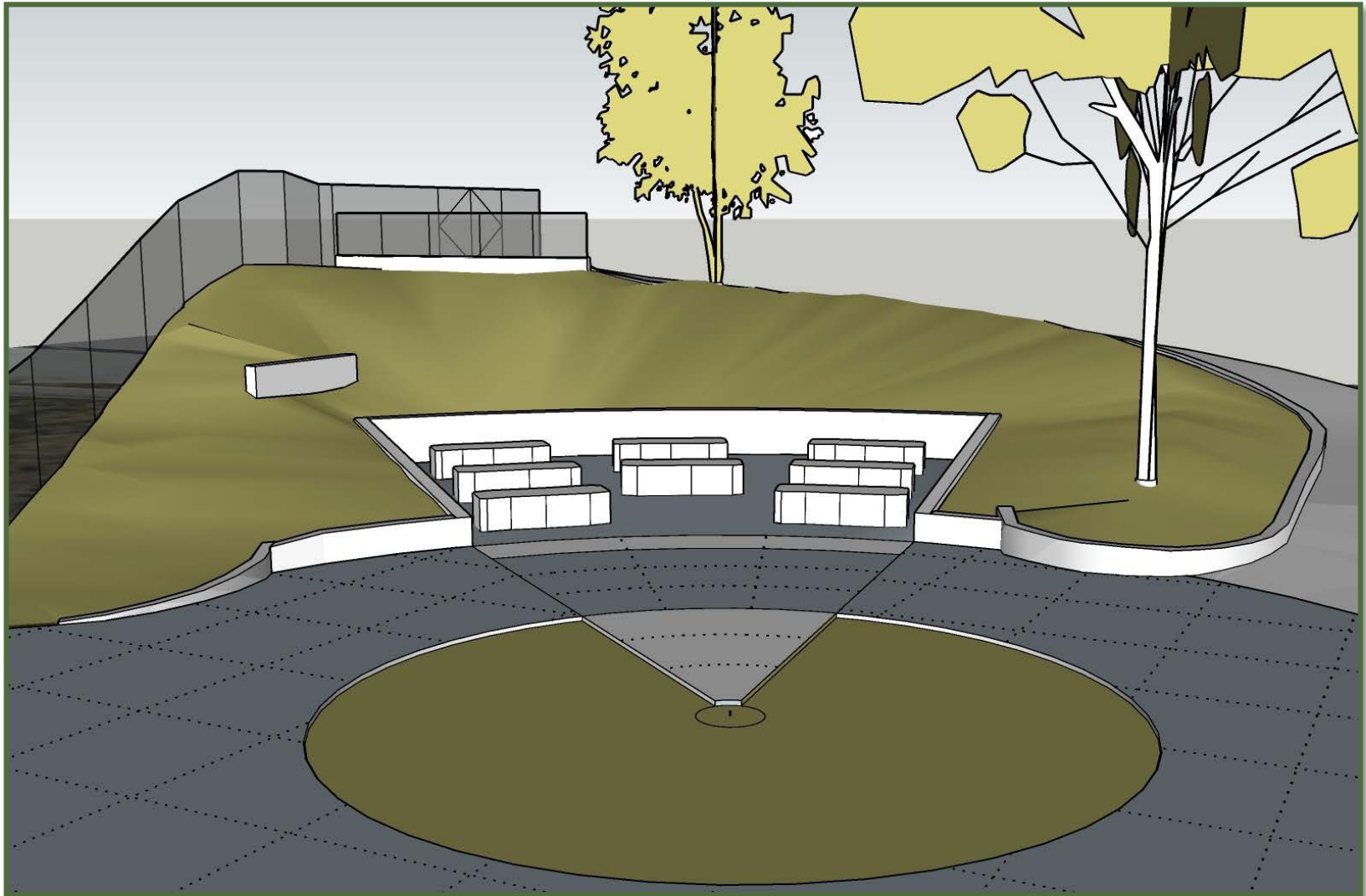
- Piedmont Gym
- Public Address, and Security Upgrade/Replacement
  - Morrill
  - Piedmont
- Restroom Floor Replacement/Repair
- Library Improvements
  - Cherrywood
  - Laneview
  - Northwood
  - Ruskin

## Measure U – Project Updates



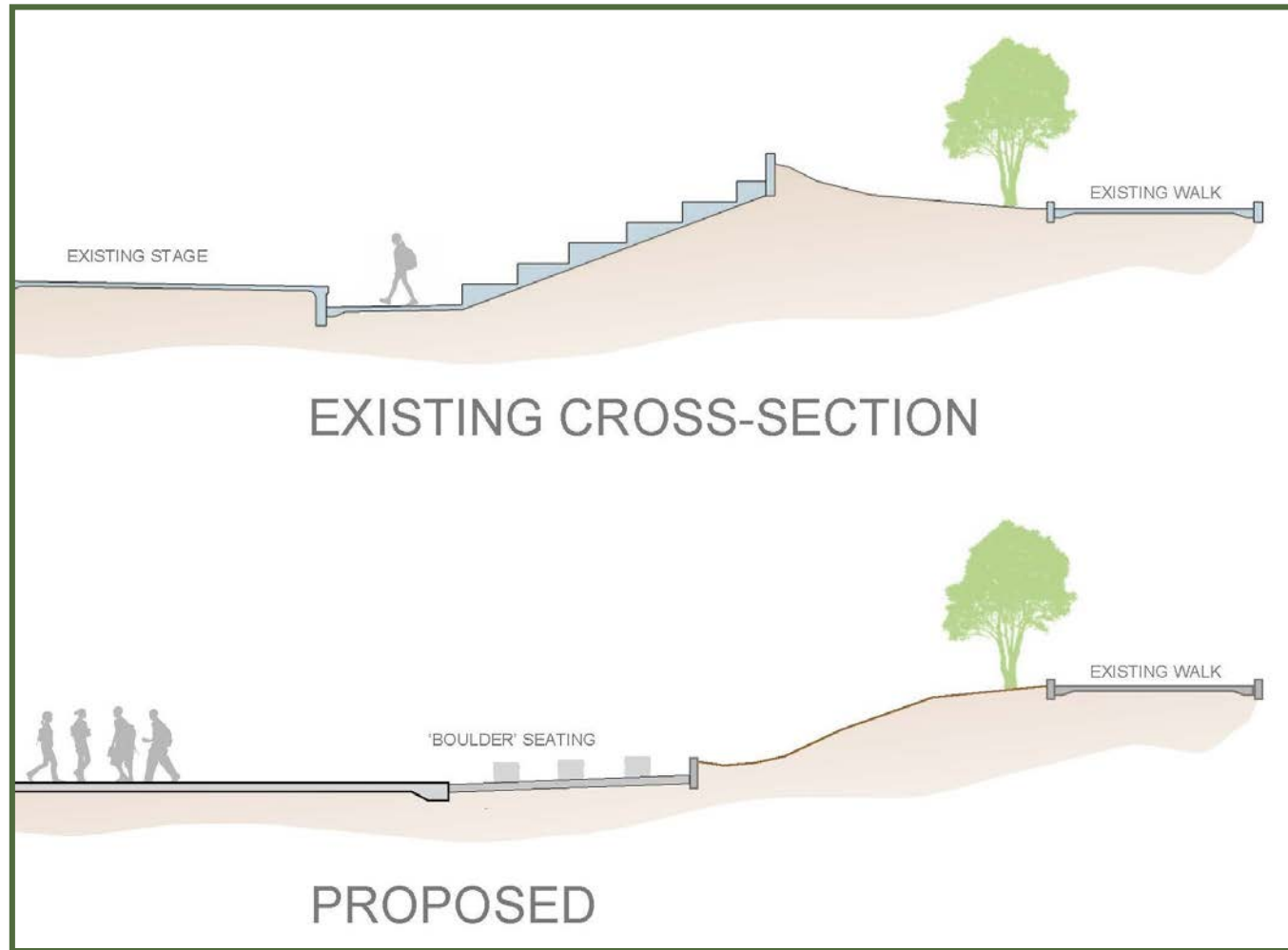
Morrill Small Amphitheater – Existing

## Measure U – Project Updates



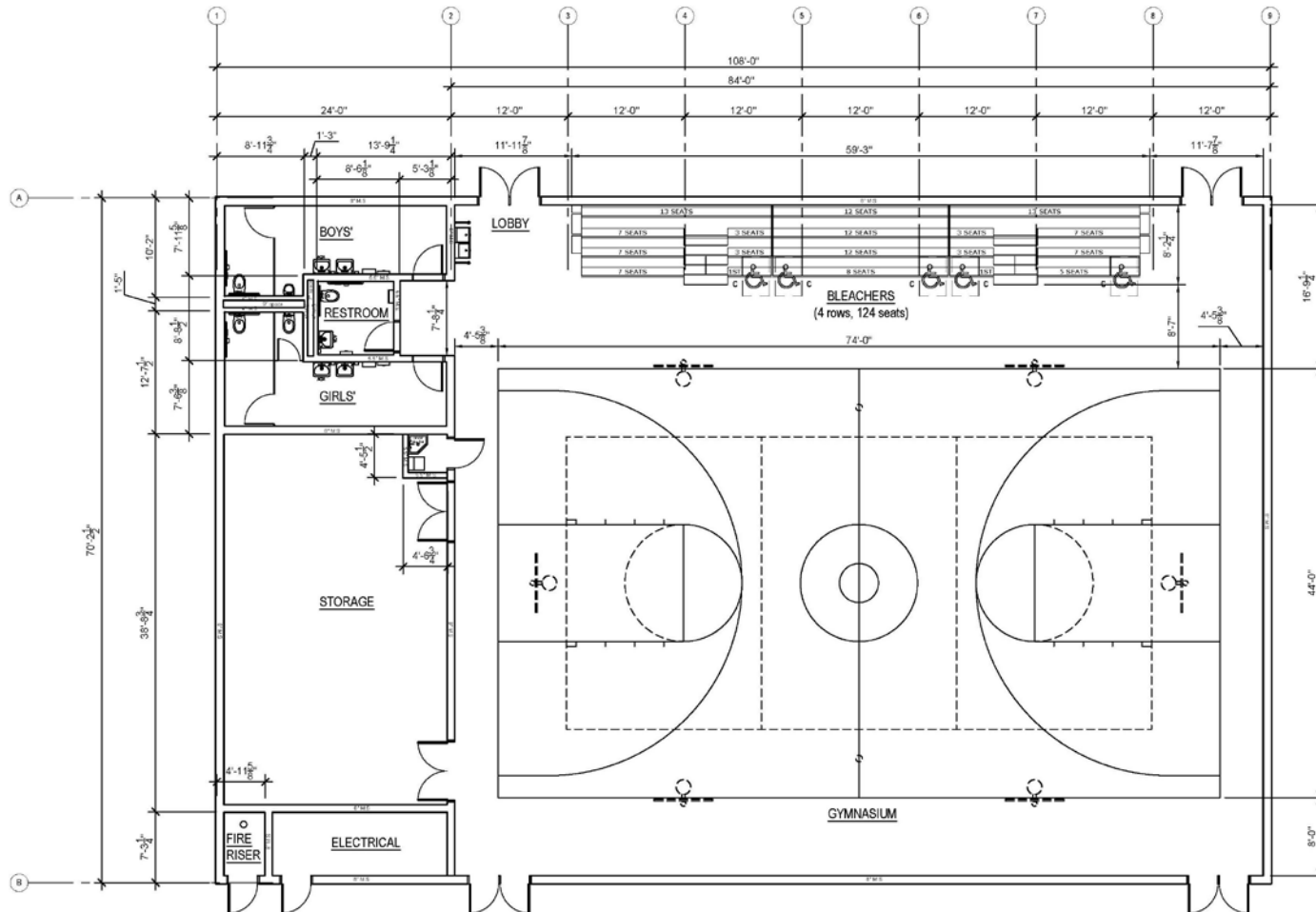
Morrill Small Amphitheater – Proposed

# Measure U – Project Updates



Morrill Small Amphitheater – Section

# Measure U – Project Updates



Piedmont Gym – Draft Floorplan



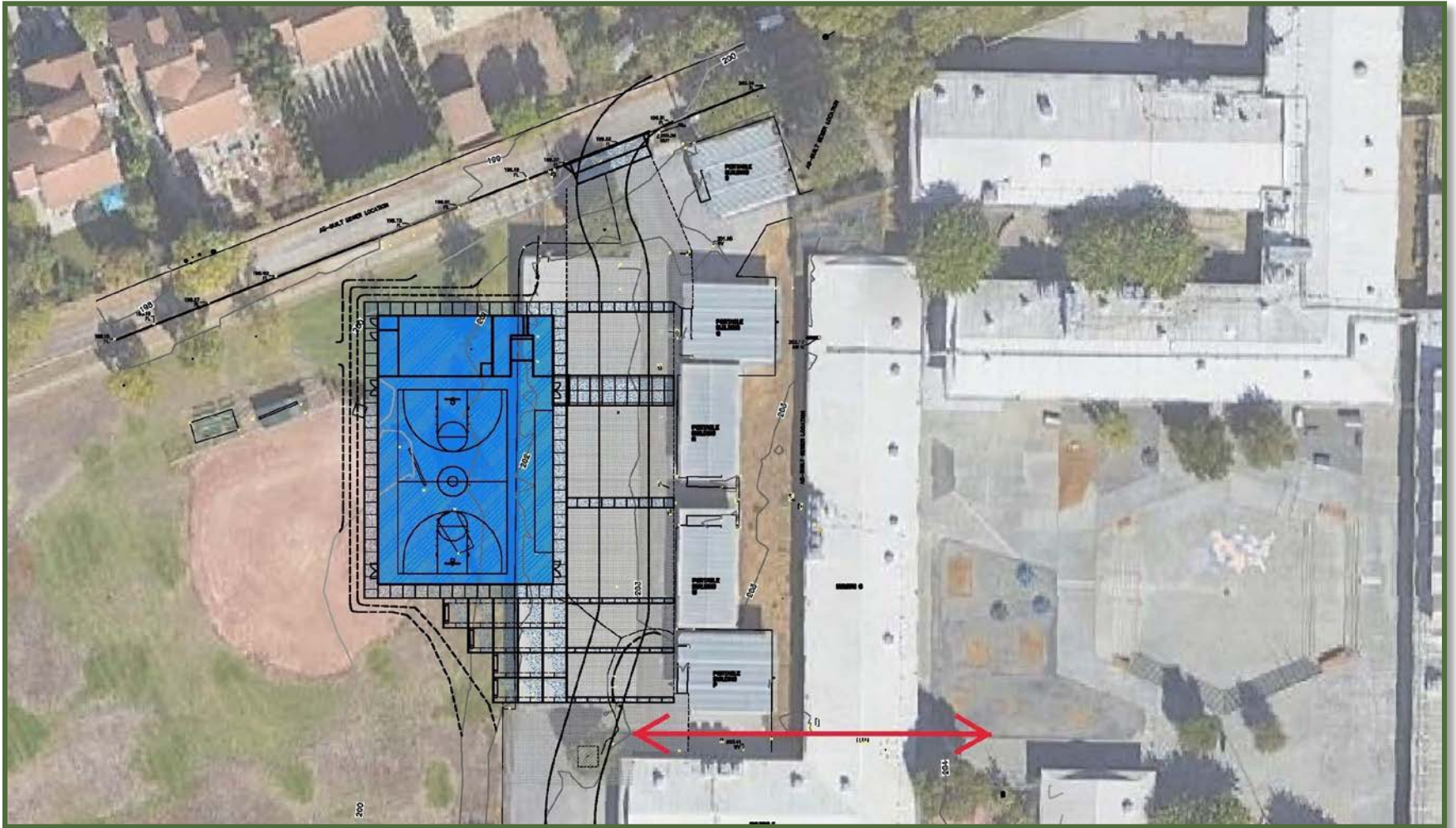
# Measure U – Project Updates



Piedmont Gym – Overall Site Plan

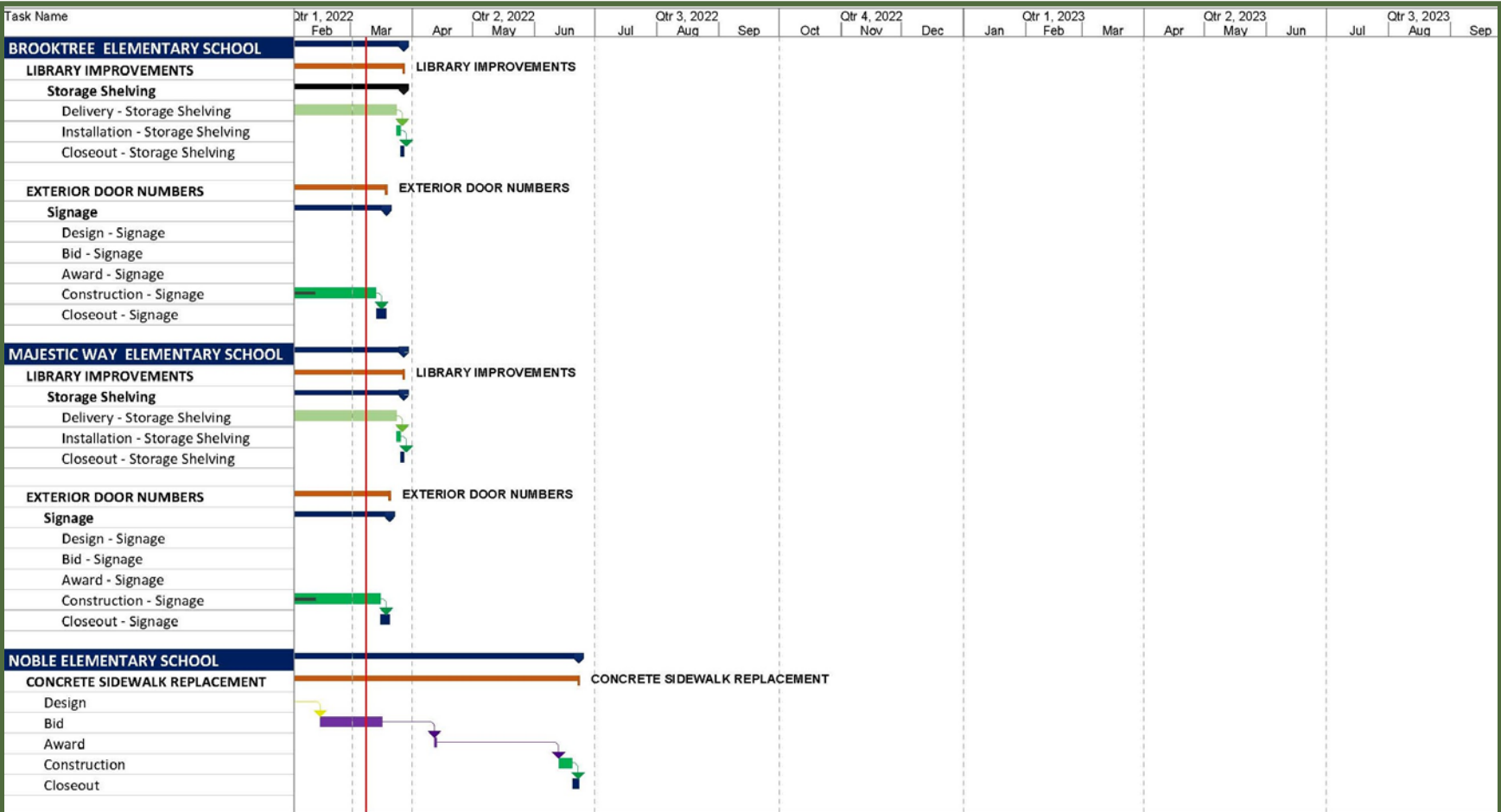


# Measure U – Project Updates

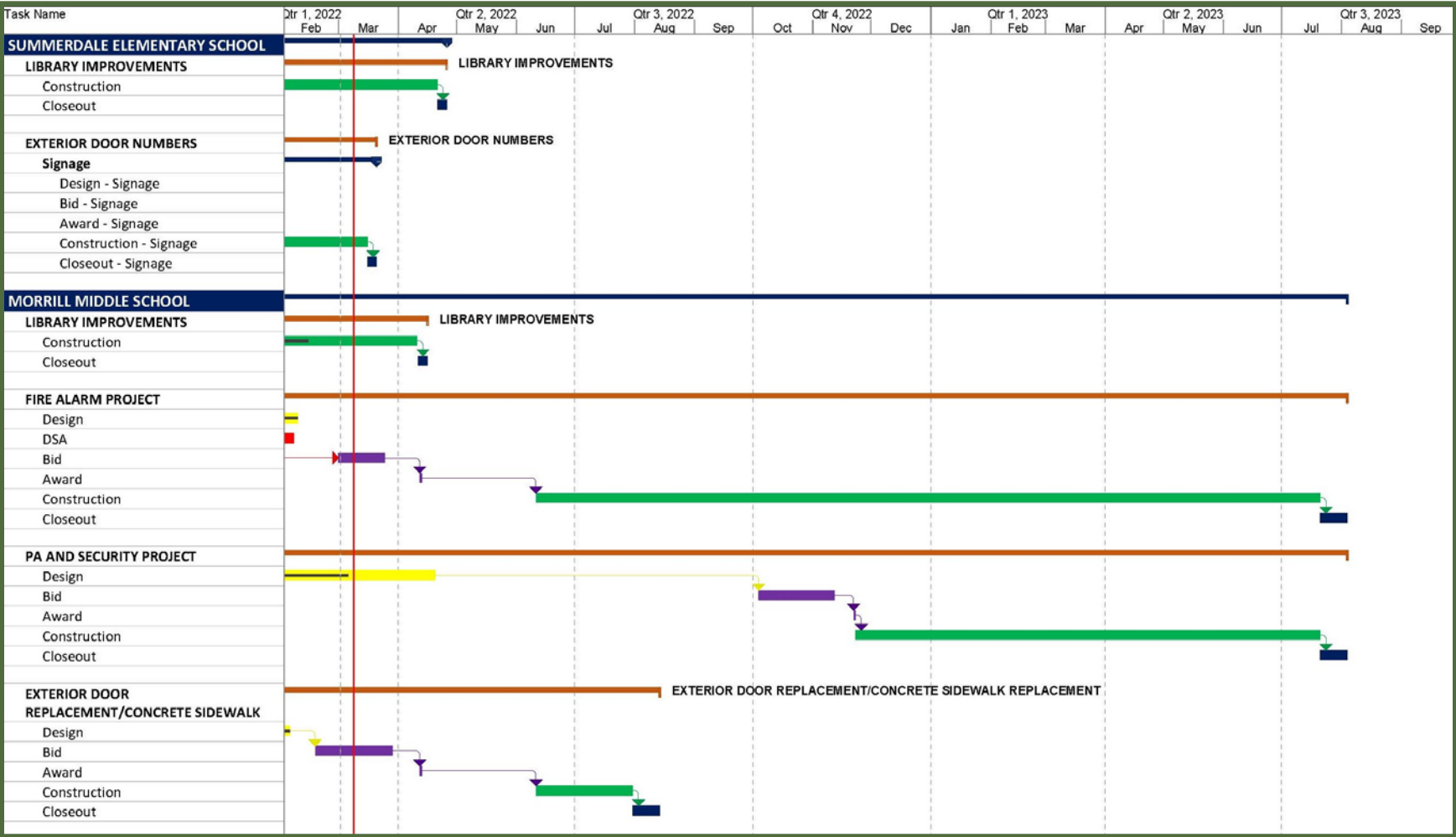


Piedmont Gym – Enlarged Site Plan

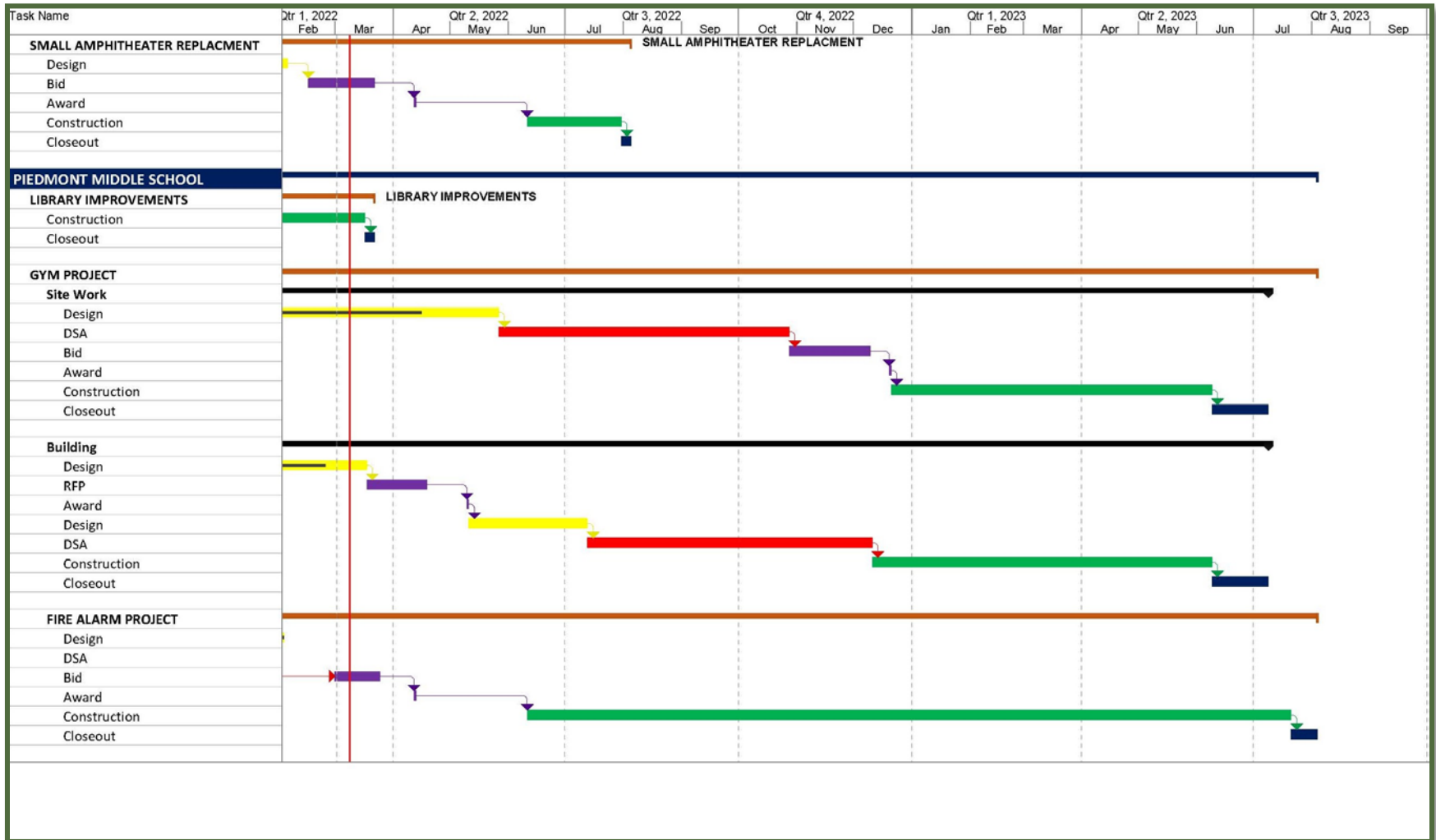
## Measure U – Program Schedule



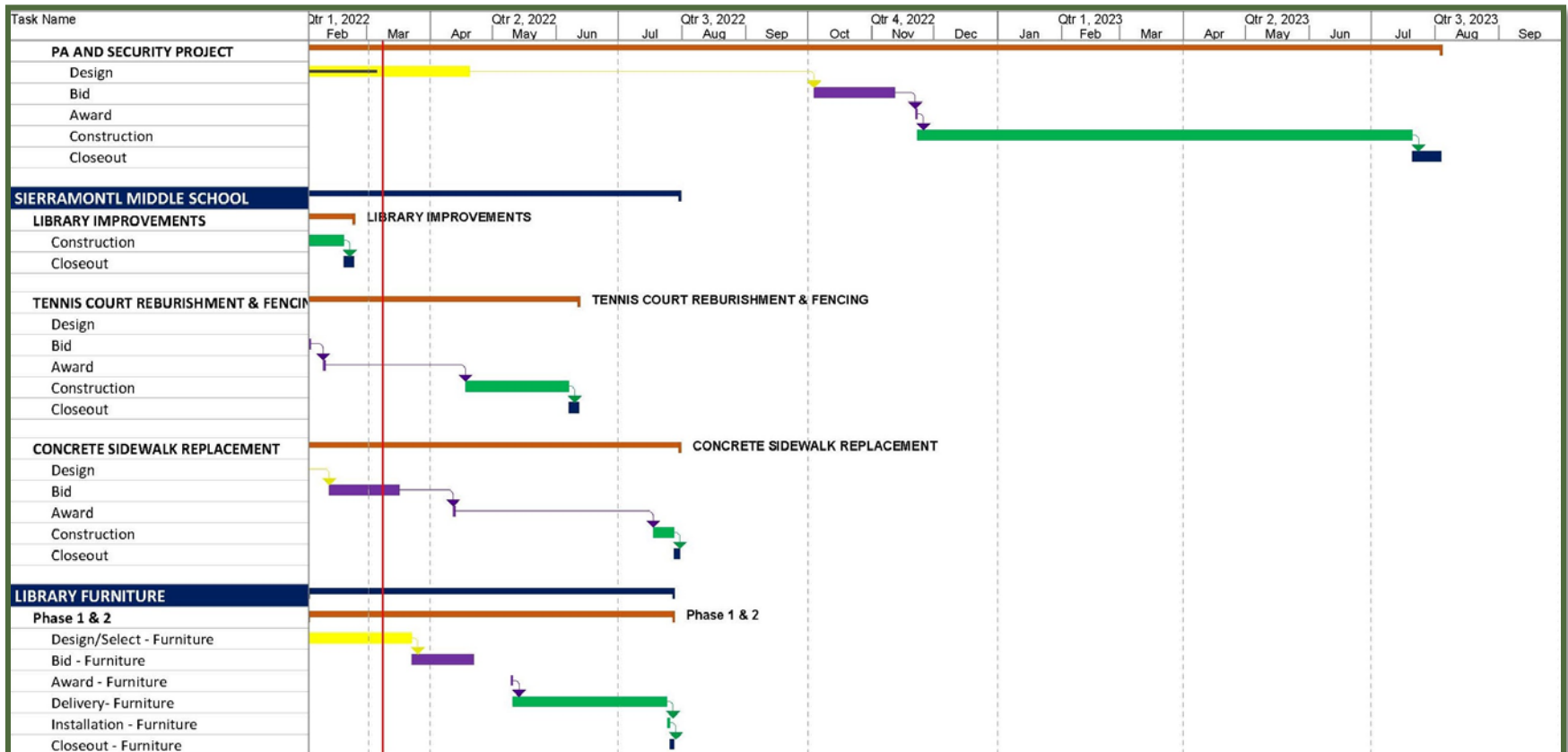
## Measure U – Program Schedule



# Measure U – Program Schedule



# Measure U – Program Schedule







Q & A



**Project Budget**  
BERRYESSA UNION SCHOOL DISTRICT

MEASURE U BOND

21-22 2nd Quarter Report

07/01/2021-12/31/2021

Cost Control Summary

Description	Adopted Budget 6/15/2021	2021-2022 Operating Budget 7/1/2021	Total Expended to Current Year 12/31/2021	Balance
<b>HARD CONSTRUCTION COSTS</b>				
Construction	64,726,877	64,453,101	901,672	63,551,428
Construction Contingency	4,685,462	4,675,281		4,675,281
<b>Total Hard Costs</b>	69,412,339	69,128,382	901,672	68,226,710
<b>SOFT CONSTRUCTION COSTS</b>				
<b>Architectural &amp; Engineering</b>				
Architectural & Engineering	7,287,509	7,338,516	249,730	7,088,786
Architectural & Engineering Reimbursable	211,234	226,030	28	226,002
<b>Specialty Consultants</b>				
Engineering Studies / Surveys	55,000	42,550		42,550
Kitchen Consultant	93,000	93,000		93,000
Geotechnical Report	42,000	42,000		42,000
Hazardous Material Consulting	162,415	162,415		162,415
CEQA	20,000	20,000	26,990	(6,990)
Technology Consultant				
<b>Construction Management</b>				
Construction Management	5,056,861	4,880,733	105,345	4,775,388
Reimbursable		539		539
<b>Plan Check &amp; Permit Fees</b>				
ORS / Division of the State Architect	996,560	973,938	8,765	965,173
CDE Fee				
Other Permit & Plan Check Fees	20,231	20,231	3,600	16,631
Utilities Fee	12,500	12,500		12,500
<b>Document Reproduction</b>				
Document Reproduction & Printing	46,050	38,500		38,500
Advertisement	22,550	18,434		18,434
<b>Testing &amp; Inspection</b>				
DSA Project Inspector	1,467,214	1,298,913		1,298,913
Material Testing & Inspection	239,968	197,804		197,804
Geotechnical Inspection	31,203	25,931		25,931
Hazardous Material Inspection/Abatement	158,415	158,416		158,416
<b>Miscellaneous Expenses</b>				
Contracted Services				
Materials & Supplies				
Operating Expenses				
Miscellaneous	77,808	73,800		73,800
Soft Cost Contingency	444,827	393,841		393,841
<b>Sub-Total Soft Costs</b>	16,445,345	16,018,091	394,459	15,623,633
<b>OTHER PROJECT COSTS</b>				
Technology - Wireless				
Technology - Classroom	4,023,770	3,981,840		3,981,840
Technology - District Infrastructure				
Technology - FIS Allowance	114,439	163,711		163,711
Interim Housing				
Moving (Pack/Unpacking/Movers, Storage)				
Furniture, Fixtures & Equipment			31,465	(31,465)
<b>Sub-Total Other Project Costs</b>	4,138,209	4,145,551	31,465	4,114,086

**Project Budget**  
BERRYESSA UNION SCHOOL DISTRICT

MEASURE U BOND

21-22 2nd Quarter Report

07/01/2021-12/31/2021

Cost Control Summary

Description	Adopted Budget 6/15/2021	2021-2022 Operating Budget 7/1/2021	Total Expended to Current Year 12/31/2021	Balance
<b>PROGRAM COSTS</b>				
<b>Administration</b>				
District Staff Costs / Program Management Costs	2,584,000	2,524,000		2,524,000
Legal Fees	125,000	124,370		124,370
<b>Special Consultants</b>				
Mater Plan Costs	100,000	100,000		100,000
Hazardous Material Consulting	40,000	40,000		40,000
Geotechnical Report	25,000	25,000		25,000
Contract Services				
Design Guidelines, Standard Specifications	10,000	10,000		10,000
<b>Program Support Costs</b>				
Printing, Supplies & Reimbursable				
Office Equipment/Equip Maintenance	25,000	25,000		25,000
Product Research	5,000	5,000		5,000
Seminars/Training	20,000	20,000		20,000
Audit Expense				
<b>Public Relations and Contractor Outreach</b>				
Public Bid Advertising	10,000	10,000		10,000
Public Relations/Communications	50,000	50,000		50,000
<b>Bond Costs</b>				
Bond Counsel Advisor	180,000	180,000		180,000
Bond Underwriter	540,000	540,000		540,000
Other Issuance Costs	40,000	40,000		40,000
Disclosure Counsel	45,000	45,000		45,000
Financial Advisor	90,000	90,000		90,000
Election Costs	170,000	170,000		170,000
Other Operating Expenses				
<b>Program Contingency</b>				
Program Cost Contingency	81,180	81,180		81,180
<b>Total Program Costs</b>	<b>\$4,140,180</b>	<b>\$4,079,550</b>		<b>\$4,079,550</b>
<b>Overall Bond Reserve</b>	<b>\$3,863,927</b>	<b>\$3,362,278</b>		<b>\$3,362,278</b>
	<b>\$98,000,000</b>	<b>\$96,733,853</b>	<b>\$1,327,595</b>	<b>\$95,406,257</b>

Berryessa Union School District Bond Measure U – 2020 through December 31, 2021

**Percentage of Total by Location**

Description	Original Budget 12/8/20	Current Budget	Budget Variances	Expenses as of 12/31/21	Balance	Percentage of Total Cost
Brooktree Elementary School	\$ 6,452,994	\$ 6,242,203	\$ (210,791)	\$ 467,000	\$ 5,775,203	6.37%
Cherrywood Elementary School	\$ 6,969,022	\$ 7,319,052	\$ 350,030	\$ 346,880	\$ 6,972,172	7.47%
Laneview Elementary School	\$ 2,689,632	\$ 2,756,900	\$ 67,268	\$ 291,399	\$ 2,465,501	2.81%
Majestic Way Elementary	\$ 5,436,248	\$ 5,310,192	\$ (126,056)	\$ 53,726	\$ 5,256,466	5.42%
Noble Elementary School	\$ 3,040,661	\$ 3,057,240	\$ 16,579	\$ 48,769	\$ 3,008,471	3.12%
Northwood Elementary School	\$ 4,488,480	\$ 4,388,462	\$ (100,018)	\$ 465,647	\$ 3,922,815	4.48%
Ruskin Elementary School	\$ 4,478,746	\$ 4,511,796	\$ 33,050	\$ 25,051	\$ 4,486,745	4.60%
Summerdale Elementary School	\$ 4,621,505	\$ 4,412,592	\$ (208,913)	\$ 50,343	\$ 4,362,249	4.50%
Toyon Elementary School	\$ 3,880,911	\$ 3,676,402	\$ (204,509)	\$ 244,010	\$ 3,432,392	3.75%
Vinci Park Elementary School	\$ 4,193,243	\$ 4,220,807	\$ 27,564	\$ 35,089	\$ 4,185,718	4.31%
Morrill Middle School	\$ 5,360,178	\$ 5,445,180	\$ 85,002	\$ 184,267	\$ 5,260,913	5.56%
Piedmont Middle School	\$ 14,180,847	\$ 14,420,174	\$ 239,327	\$ 202,624	\$ 14,217,550	14.71%
Sierramont Middle School	\$ 8,117,981	\$ 8,084,740	\$ (33,241)	\$ 103,085	\$ 7,981,655	8.25%
Technology	\$ 5,354,062	\$ 5,916,696	\$ 562,634	\$ -	\$ 5,916,696	6.04%
Energy Conservation - Solar	\$ 818,513	\$ 818,513	\$ -	\$ -	\$ 818,513	0.84%
Energy Conservation - Lighting	\$ -	\$ 1,000,426	\$ 1,000,426	\$ 15,222	\$ 985,204	1.02%
District Office- Main	\$ 4,400,000	\$ 4,400,000	\$ -	\$ 60,630	\$ 4,339,370	4.49%
District -Wide	\$ 6,014,515	\$ 4,014,516	\$ (1,999,999)	\$ -	\$ 4,014,516	4.10%
Program Administration	\$ 4,140,180	\$ 4,140,180	\$ -	\$ -	\$ 4,140,180	4.22%
Bond Contingency	\$ 3,362,282	\$ 3,863,929	\$ 501,647	\$ -	\$ 3,863,929	3.94%
<b>Total Program Cost</b>	<b>98,000,000</b>	<b>98,000,000</b>	<b>-</b>	<b>2,593,742</b>	<b>95,406,257</b>	<b>100.00%</b>

INTEREST ACCUMULATED FROM 2020-2021 as of March 31, 2021

Berryessa Union School District Bond Measure U – 2020 through December 31, 2021

**Percentage of Total by Location and Project**

Description	Original Budget 12/8/20	Current Budget	Budget Variances	Expenses as of 12/31/21	Balance	Percentage of Total Cost
<b>Brooktree Elementary School</b>						
Modernization	\$ 5,358,045	\$ 5,381,557	\$ 23,512	\$ 80,306	\$ 5,301,251	5.49%
Site Improvements	\$ 1,094,949	\$ 860,646	\$ (234,303)	\$ 386,694	\$ 473,952	0.88%
Total	\$ 6,452,994	\$ 6,242,203	\$ (210,791)	\$ 467,000	\$ 5,775,203	6.37%
<b>Cherrywood Elementary School</b>						
Modernization	\$ 6,287,663	\$ 6,309,835	\$ 22,172	\$ 2,745	\$ 6,307,090	6.44%
Site Improvements	\$ 681,359	\$ 1,009,217	\$ 327,858	\$ 344,135	\$ 665,082	1.03%
Total	\$ 6,969,022	\$ 7,319,052	\$ 350,030	\$ 346,880	\$ 6,972,172	7.47%
<b>Laneview Elementary School</b>						
Modernization	\$ 1,939,476	\$ 1,937,363	\$ (2,113)	\$ 3,627	\$ 1,933,736	1.98%
Site Improvements	\$ 750,156	\$ 819,537	\$ 69,381	\$ 287,772	\$ 531,765	0.84%
Total	\$ 2,689,632	\$ 2,756,900	\$ 67,268	\$ 291,399	\$ 2,465,501	2.81%
<b>Majestic Way Elementary</b>						
Modernization	\$ 5,045,926	\$ 5,067,601	\$ 21,675	\$ 36,119	\$ 5,031,482	5.17%
Site Improvements	\$ 390,322	\$ 242,591	\$ (147,731)	\$ 17,607	\$ 224,984	0.25%
Total	\$ 5,436,248	\$ 5,310,192	\$ (126,056)	\$ 53,726	\$ 5,256,466	5.42%
<b>Noble Elementary School</b>						
Modernization	\$ 2,466,197	\$ 2,523,949	\$ 57,752	\$ 28,855	\$ 2,495,094	2.58%
Site Improvements	\$ 574,464	\$ 533,291	\$ (41,173)	\$ 19,914	\$ 513,377	0.54%
Total	\$ 3,040,661	\$ 3,057,240	\$ 16,579	\$ 48,769	\$ 3,008,471	3.12%
<b>Northwood Elementary School</b>						
Modernization	\$ 3,344,152	\$ 3,399,446	\$ 55,294	\$ -	\$ 3,399,446	3.47%
Site Improvements	\$ 1,144,328	\$ 989,016	\$ (155,312)	\$ 465,647	\$ 523,369	1.01%
Total	\$ 4,488,480	\$ 4,388,462	\$ (100,018)	\$ 465,647	\$ 3,922,815	4.48%
<b>Ruskin Elementary School</b>						
Modernization	\$ 3,993,092	\$ 3,997,370	\$ 4,278	\$ -	\$ 3,997,370	4.08%
Site Improvements	\$ 485,654	\$ 514,426	\$ 28,772	\$ 25,051	\$ 489,375	0.52%
Total	\$ 4,478,746	\$ 4,511,796	\$ 33,050	\$ 25,051	\$ 4,486,745	4.60%
<b>Summerdale Elementary School</b>						
Modernization	\$ 4,023,373	\$ 4,063,103	\$ 39,730	\$ 31,656	\$ 4,031,447	4.15%
Site Improvements	\$ 598,132	\$ 349,489	\$ (248,643)	\$ 18,687	\$ 330,802	0.36%
Total	\$ 4,621,505	\$ 4,412,592	\$ (208,913)	\$ 50,343	\$ 4,362,249	4.50%

Berryessa Union School District Bond Measure U – 2020 through December 31, 2021

**Percentage of Total by Location and Project**

Description	Original Budget 12/8/20	Current Budget	Budget Variances	Expenses as of 12/31/21	Balance	Percentage of Total Cost
<b>Toyon Elementary School</b>						
Modernization	\$ 2,892,696	\$ 2,909,180	\$ 16,484	\$ -	\$ 2,909,180	2.97%
Site Improvements	\$ 988,215	\$ 767,222	\$ (220,993)	\$ 244,010	\$ 523,212	0.78%
Total	\$ 3,880,911	\$ 3,676,402	\$ (204,509)	\$ 244,010	\$ 3,432,392	3.75%
<b>Vinci Park Elementary School</b>						
Modernization	\$ 3,880,746	\$ 3,909,787	\$ 29,041	\$ 28,493	\$ 3,881,294	3.99%
Site Improvements	\$ 312,497	\$ 311,020	\$ (1,477)	\$ 6,596	\$ 304,424	0.32%
Total	\$ 4,193,243	\$ 4,220,807	\$ 27,564	\$ 35,089	\$ 4,185,718	4.31%
<b>Morrill Middle School</b>						
Modernization	\$ 4,553,925	\$ 4,631,653	\$ 77,728	\$ 183,791	\$ 4,447,862	4.73%
Site Improvements	\$ 806,253	\$ 813,527	\$ 7,274	\$ 476	\$ 813,051	0.83%
Total	\$ 5,360,178	\$ 5,445,180	\$ 85,002	\$ 184,267	\$ 5,260,913	5.56%
<b>Piedmont Middle School</b>						
Modernization	\$ 3,897,869	\$ 4,137,196	\$ 239,327	\$ 168,574	\$ 3,968,622	4.22%
Site Improvements	\$ 403,181	\$ 403,181	\$ -	\$ -	\$ 403,181	0.41%
Gym - Piedmont	\$ 9,879,797	\$ 9,879,797	\$ -	\$ 34,050	\$ 9,845,747	10.08%
Total	\$ 14,180,847	\$ 14,420,174	\$ 239,327	\$ 202,624	\$ 14,217,550	14.71%
<b>Sierramont Middle School</b>						
Modernization	\$ 7,760,955	\$ 7,345,335	\$ (415,620)	\$ 88,685	\$ 7,256,650	7.50%
Site Improvements	\$ 357,026	\$ 739,405	\$ 382,379	\$ 14,400	\$ 725,005	0.75%
Total	\$ 8,117,981	\$ 8,084,740	\$ (33,241)	\$ 103,085	\$ 7,981,655	8.25%
Technology - Classroom	\$ 3,989,340	\$ 4,031,270	\$ 41,930	\$ -	\$ 4,031,270	4.11%
Technology - Wireless/Infrastructure	\$ 847,345	\$ 1,770,987	\$ 923,642	\$ -	\$ 1,770,987	1.81%
Technology - District Infrastructure	\$ 353,666	\$ -	\$ (353,666)	\$ -	\$ -	0.00%
Technology - FIS Allowance	\$ 163,711	\$ 114,439	\$ (49,272)	\$ -	\$ 114,439	0.12%
Energy Conservation - Solar	\$ 818,513	\$ 818,513	\$ -	\$ -	\$ 818,513	0.84%
Energy Conservation - Lighting	\$ -	\$ 1,000,426	\$ 1,000,426	\$ 15,222	\$ 985,204	1.02%
District Office- Main	\$ 4,400,000	\$ 4,400,000	\$ -	\$ -	\$ 4,400,000	4.49%
District Wide - School Site Kitchens	\$ 4,014,515	\$ 4,014,515	\$ -	\$ -	\$ 4,014,515	4.10%
QZAB	\$ 2,000,000	\$ -	\$ (2,000,000)	\$ -	\$ -	0.00%
Program Administration	\$ 4,140,180	\$ 4,140,180	\$ -	\$ 60,630	\$ 4,079,550	4.22%
Bond Contingency	\$ 3,362,282	\$ 3,863,930	\$ 501,648	\$ -	\$ 3,863,929	3.94%
<b>Total Program Cost</b>	<b>98,000,000</b>	<b>98,000,000</b>	<b>-</b>	<b>2,593,742</b>	<b>95,406,257</b>	<b>99%</b>

INTEREST ACCUMULATED FROM 2020-2021 as of March 31, 2021

**BERRYESSA UNION SCHOOL DISTRICT  
INDEPENDENT CITIZENS' BOND OVERSIGHT COMMITTEE  
AMENDED AND RESTATED BYLAWS**

**Section 1. Committee Established.** The Berryessa Union School District (the “District”) was successful at the election conducted on November 4, 2014 (the “2014 Election”) in obtaining authorization from the District’s voters to issue up to \$77,000,000 aggregate principal amount of the District’s school facilities bond (“Measure L”). The District was also successful at the election conducted on March 3, 2020 (the “2020 Election” and together with the 2014 Election, the “Elections”) in obtaining authorization from the District’s voters to issue up to \$98,000,000 aggregate principal amount of the District’s general obligation bonds (“Measure U” and together with Measure L, the “Measures”). The Elections were conducted under Proposition 39, being 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 (“Prop 39”). Pursuant to Section 15278 of the Education Code, the District is obligated to establish an Independent Citizens’ Bond Oversight Committee in order to satisfy the accountability requirements of Prop 39. The Board of Trustees of the Berryessa Union School District (the “Board”) has established an Independent Citizens’ Bond Oversight Committee (the “Committee”) which shall have the duties and rights set forth in these Amended and Restated Bylaws. The Committee does not have legal capacity independent from the District.

**Section 2. Purposes.** The purposes of the Committee are set forth in Prop 39, and these Bylaws are specifically made subject to the applicable provisions of Prop 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 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 Prop 39.

The proceeds of general obligation bonds issued pursuant to the Elections are hereinafter referred to as “bond proceeds.” The Committee shall confine itself specifically to bond proceeds generated under the Measures. Regular and deferred maintenance projects and all monies generated under other sources shall fall outside the scope of the Committee’s review. However, to the extent that facilities are financed with a combination of Measure L and Measure U monies, and other non-bond funds, such projects shall be subject to Committee oversight and review.

**Section 3. Duties.** To carry out its stated purposes, the Committee shall perform only the duties set forth in Sections 3.1, 3.2, and 3.3 hereof, and shall refrain from those activities set forth in Sections 3.4 and 3.5.

3.1 **Inform the Public.** The Committee shall inform the public concerning the District’s expenditure of bond proceeds. In fulfilling this duty, all official communications 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 majority view of the Committee.

3.2 **Review Expenditures.** The Committee shall review expenditure reports produced by the District to ensure that (a) bond proceeds were expended only for the purposes set forth in the Measures; and (b) no bond proceeds were used for teacher or administrative salaries or other



operating expenses in compliance with Attorney General Opinion 04-110, issued on November 9, 2004.

3.3 Annual Report. The Committee shall present to the Board, in public session, no later than March 31 following each fiscal year, an annual written report which shall include the following:

(a) A statement indicating whether the District is in compliance with the requirements of Article XIII A, Section 1(b)(3) of the California Constitution; and

(b) A summary of the Committee's proceedings and activities for the preceding year.

3.4 Duties of the Board/Superintendent. Either the Board or the Superintendent, as the Board shall determine, shall have the following powers reserved to it, and the Committee shall have no jurisdiction over the following types of activities:

(i) Approval of contracts,

(ii) Approval of change orders,

(iii) Expenditures of bond funds,

(iv) Handling of all legal matters,

(v) Approval of project plans and schedules,

(vi) Approval of all deferred maintenance plans, and

(vii) Approval of the sale of bonds.

3.5 Measures Projects Only. In recognition of the fact that the Committee is charged with overseeing the expenditure of bond proceeds, the Board has not charged the Committee with responsibility for:

(a) Projects financed through the State of California, developer fees, redevelopment tax increments, certificates of participation, lease/revenue bonds, the general fund or the sale of surplus property without bond proceeds shall be outside the authority of the Committee.

(b) The establishment of priorities and order of construction for the bond projects, which shall be made by the Board in its sole discretion.

(c) The selection of architects, engineers, soils engineers, construction managers, project managers, CEQA consultants and such other professional service firms as are required to complete the project based on District criteria established by the Board in its sole discretion.

(d) The approval of the design for each project including exterior materials, paint color, interior finishes, site plan and construction methods (modular vs. permanent) which shall be determined by the Board in its sole discretion.

(e) The selection of independent audit firm(s), performance audit consultants and such other consultants as are necessary to support the activities of the Committee.

(f) The approval of an annual budget for the Committee that is sufficient to carry out the activities set forth in Prop 39 and included herein.

(g) The adoption of a plan for publicizing the activities of the Committee, and a determination as to whether a mailer, a newspaper notice, or website materials would best suit the distribution of the Committee's findings and recommendations.

(h) The amendment or modification of the Bylaws for the Committee, as provided herein, subject to the legal requirements of Proposition 39.

(i) The appointment or reappointment of qualified applicants to serve on the Committee, subject to legal limitations, and based on criteria adopted in the Board's sole discretion as part of carrying out its function under Prop 39.

#### **Section 4. Authorized Activities.**

4.1 In order to perform the duties set forth in Section 3.0, the Committee may engage in the following authorized activities:

(a) Receive copies of the District's annual, independent performance audit and annual, independent financial audit required by Prop 39 (Article XIII A of the California Constitution) (together, the "Audits") at the same time said Audits are submitted to the District, and review the Audits.

(b) Inspect District facilities and grounds for which bond proceeds have been or will be expended, in accordance with any access procedure established by the District's Chancellor.

(c) Review copies of deferred maintenance plans developed by the District.

(d) Review efforts by the District to maximize bond proceeds by implementing various cost-saving measures.

(e) Receive from the Board, within three months of the District receiving the Audits, responses to any and all findings, recommendations, and concerns addressed in the Audits, and review said responses.

#### **Section 5. Membership.**

##### **5.1 Number.**

The Committee shall consist of at least seven (7) members appointed by the Board from a list of candidates submitting written applications, and based on criteria established by Prop 39, to wit:

- One (1) member shall be the parent or guardian of a child enrolled in the District.

- One (1) member shall be both a 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 bona-fide taxpayers association.
- Two (2) members of the community at-large.

## 5.2 Qualification Standards.

- (a) To be a qualified person, he or she must be at least 18 years of age.
- (b) The Committee may not include any employee, official of the District or any vendor, contractor or consultant of the District.

## 5.3 Ethics: Conflicts of Interest.

- (a) Members of the Committee are not subject to the Political Reform Act (Gov. Code §§ 81000 *et seq.*), and are not required to complete Form 700; but each member shall comply with the Committee Ethics Policy attached as "Attachment A" to these Bylaws.
- (b) Pursuant to Section 35233 of the Education Code, the prohibitions contained in Article 4 (commencing with Section 1090) of Division 4 of Title 1 of the Government Code ("Article 4") and Article 4.7 (commencing with Section 1125) of Division 4 of Title 1 of the Government Code ("Article 4.7") are applicable to members of the Committee. Accordingly:

- (i) Members of the Committee shall not be financially interested in any contract made by them in their official capacities or by the Committee, nor shall they be purchasers at any sale or vendors at any purchase made by them in their official capacity, all as prohibited by Article 4; and

- (ii) Members of the Committee shall not engage in any employment, activity, or enterprise for compensation which is inconsistent, incompatible, in conflict with, or inimical to duties as a member of the Committee or with the duties, functions, or responsibilities of the Committee or the District. A member of the Committee shall not perform any work, service, or counsel for compensation where any part of his or her efforts will be subject to approval by any other officer, employee, board, or commission of the District's Board of Trustees, except as permitted under Article 4.7.

5.4 Term. Except as otherwise provided herein, each member shall serve a term of two (2) years, commencing as of the date of appointment by the Board. No member may serve more than three (3) consecutive terms. At the Committee's first meeting, members will draw lots or otherwise

select a minimum of two members to serve for an initial one (1) year term and the remaining members for an initial two (2) year term. Members whose terms have expired may continue to serve on the Committee until a successor has been appointed. Members who have previously served on the Measure L Committee shall be permitted to serve on the Committee and, if appointed by the Board, are entitled to serve three (3) new consecutive two (2) year terms from the date of their appointment.

5.5 Appointment. Members of the Committee shall be appointed by the Board through the following process: (a) the District will advertise in the local newspapers, on its website, and in other customary forums, as well as solicit appropriate local groups for applications; (b) the Superintendent will review the applications; and (c) the Superintendent will make recommendations to the Board.

5.6 Removal; Vacancy. The Board may remove any Committee member for any reason, including failure to attend two consecutive Committee meetings without reasonable excuse or for failure to comply with the Committee Ethics Policy. Upon a member's removal, his or her seat shall be declared vacant. The Board, in accordance with the established appointment process shall fill any vacancies on the Committee. The Board shall seek to fill vacancies within 90 days of the date of occurrence of a vacancy.

5.7 Compensation. The Committee members shall not be compensated for their services.

5.8 Authority of Members. (a) Committee members shall not have the authority to direct staff of the District; (b) individual members of the Committee retain the right to address the Board, either on behalf of the Committee or as an individual; (c) the Committee shall not establish subcommittees for any purpose; and (d) the Committee shall have the right to request and receive copies of any public records relating to projects funded by the Measures.

## **Section 6. Meetings of the Committee.**

6.1 Meetings. The Committee shall meet at least once a year, including an annual organizational meeting, but shall not meet more frequently than quarterly.

6.2 Location. All meetings shall be held within the boundaries of the Berryessa Union School District, located in Santa Clara County, California.

6.3 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 Committee may adopt. A majority of the number of Committee members shall constitute a quorum for the transaction of any business of the Committee except adjournment.

## **Section 7. District Support.**

7.1 The District shall provide to the Committee 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, translation and copies of any documentary meeting materials, such as agendas and reports; and

(d) Retention of all Committee records, and providing public access to such records on an Internet website maintained by the District.

7.2 District staff and/or District consultants shall attend Committee proceedings in order to report on the status of projects and the expenditure of bond proceeds.

**Section 8. Reports.** In addition to the Annual Report required in Section 3.3, the Committee may report to the Board from time to time in order to advise the Board on the activities of the Committee. The Annual Report shall be in writing and shall summarize the proceedings and activities conducted by the Committee.

**Section 9. Officers.** The Superintendent shall appoint the initial Chair. Thereafter, the Committee shall elect a Chair and a Vice-Chair who shall act as Chair only when the Chair is absent. The Chair and Vice-Chair shall serve in such capacities for a term of one year and may be re-elected by vote of a majority of the members of the Committee.

**Section 10. Amendment of Bylaws.** Any amendment to these Bylaws shall be approved by a majority vote of the Board.

**Section 11. Termination.** The Committee shall automatically terminate and disband concurrently with the Committee's submission of the final Annual Report which reflects the final accounting of the expenditure of all monies authorized by the Measures.

## ATTACHMENT A

### **CITIZENS' BOND OVERSIGHT COMMITTEE ETHICS POLICY STATEMENT**

This Ethics Policy Statement provides general guidelines for Committee members in carrying out their responsibilities. Not all ethical issues that Committee members face are covered in this Statement. However, this Statement captures some of the critical areas that help define ethical and professional conduct for Committee 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. Committee members are expected to strictly adhere to the provisions of this Ethics Policy.

#### **POLICY**

- **CONFLICT OF INTEREST.** A Committee member shall not make or influence a District decision related to: (1) any contract funded by bond proceeds, or (2) any construction project which will benefit the Committee member's outside employment, business, or personal finances or benefit an immediate family member, such as a spouse, child or parent.

- **OUTSIDE EMPLOYMENT.** A Committee member shall not use his or her authority over a particular matter to negotiate future employment with any person or organization that relates to: (1) any contract funded by bond proceeds, or (2) any construction project. A Committee member shall not make or influence a District decision related to any construction project involving the interest of a person with whom the member has an agreement concerning current or future employment, or remuneration of any kind. For a period of two (2) years after leaving the Committee, a former Committee member may not represent any person or organization for compensation in connection with any matter pending before the District that, as a Committee member, he or she participated in personally and substantially. Specifically, for a period of two (2) years after leaving the Committee, a former Committee member and the companies and businesses for which the member works shall be prohibited from contracting with the District with respect to: (1) bidding on projects funded by the bond proceeds; and (2) any construction project.

- **COMMITMENT TO UPHOLD LAW.** A Committee 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 Berryessa Union School District.

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