
**ANNUAL REPORT OF THE MEASURE I
INDEPENDENT CITIZENS' BOND
OVERSIGHT COMMITTEE
Fiscal Year Ending June 30, 2016**



**Presented to the Board of Education
January 17, 2017**

Committee Members

Marshall Denninger, Parent/PTA Representative and Committee Chairperson

Gail Ginell, Community At-Large Representative

Tony Gitt, Senior Citizens' Organization Representative

Wendy Goldstein, Parent Representative

Bill Gorback, Community At-Large Representative and Committee Vice-Chairperson

Charles Lech, Business Organization Representative

Jere Robings, Taxpayers' Association Representative

District Support Staff

Ann Bonitatibus, Ed.D., Superintendent

Victor Hayek, Ed.D., Assistant Superintendent and Senior Staff Liaison

Pavan Bhatia, Executive Director of Facilities, Maintenance and Operations

Glen Infuso, Director of Maintenance and Operations

Jerome Staszewski, Director of Technology Services

Grace Allen, Administrative Assistant

**Annual Report of the Measure I
Independent Citizens' Bond Oversight Committee**

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EXECUTIVE SUMMARY

Executive Summary

Measure I Citizens' Bond Oversight Committee Annual Report

Presented to the Conejo Valley USD Board of Education on January 17, 2017

For the Fiscal Year Ended June 30, 2016

The Measure I Citizens' Oversight Committee respectfully submits its second annual report to the Board of Education of the Conejo Valley Unified School District for the fiscal year ended June 30, 2016. The initial bond issuance, Series A occurred in June 2015. Of the \$37,200,000 Series, funds were deposited in the County of Ventura Treasury and allocated as \$26,000,000 for Bricks and Mortar, plus technology infrastructure, and \$11,200,000 for the Technology Endowment.

The Citizens' Bond Oversight Committee met four times during the 2015-2016 school year. Per the Committee Bylaws pursuant to Proposition 39 and Education Code 15278 to:

- Inform the public concerning the District's expenditures of Measure I proceeds
- Review expenditure reports produced by the District to ensure that Measure I bond proceeds were expended only for the purposes set forth in Measure I, and
- Present to the Board in public session, an annual written report outlining their activities and conclusions regarding the expenditures of Measure I bond proceeds.

This annual report covers documented activities for the second year of the bond program. This report includes minutes and fiscal reports by school site, and the annual official audit by the firm Vavrinek, Trine, and Day (VTD).

The Committee hereby reports that it has met all of the requirements set forth in Proposition 39 and the California Constitution, Article 13A, Section 1(b)(3). All meetings were held in accordance with the Ralph M. Brown Act, Government Code Section 54950 et seq. Minutes were taken for each meeting and are included in this report.

The Conejo Valley Unified School District's Measure I Citizens' Bond Oversight Committee affirms the Independent Auditor's opinion that all 2015-16 expenditures were expended only for the purposes set forth in Measure I. However, the committee did have areas of concern. Specifically, the allocation of salaries from Measure I for technology and planning, as well as the site dollar allocations that were communicated to the public prior to the Bond vote. In response, the committee has been presented with a plan that reduces salary expenditures from Measure I for technology. The committee is pleased that District staff is in the process of creating a Master Plan which is expected to be complete in the Spring of 2017. The plan is expected to detail the needs by school cluster and how Measure I funds can best be leveraged with any available Prop 39 and Prop 51 funds. The committee is confident that the plans undertaken by the District will present an open and transparent plan that will address the committee's concerns. Additionally, the District has done an exceptional job in keeping the public informed through the maintenance of the Measure I webpage (www.conejousd.org).

In summary, the District has met all compliance requirements. The Independent Official Audit is included in this report.



COMMITTEE MEETING MINUTES

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
MEASURE I
INDEPENDENT CITIZENS' BOND OVERSIGHT COMMITTEE

MINUTES - AUGUST 11, 2015

OPEN REGULAR SESSION – OPENING PROVISIONS

Call to Order and Roll Call: Marshall Denninger, Committee Chairperson called the meeting to order at 1:01 p.m. Present were the following:

INDEPENDENT CITIZENS' BOND OVERSIGHT COMMITTEE

Marshall Denninger, Parent / PTA representative
Gail Ginell, Community At-Large representative
Tony Gitt, Senior Citizens' Organization representative
Wendy Goldstein, Parent representative
Bill Gorback, Community At-Large representative
Charles Lech, Business Organization representative
~~Jere Robings, Taxpayers' Association representative (absent)~~

ADMINISTRATIVE STAFF

Ann N. Bonitatibus, Ed.D., Superintendent(
Jon Sand, Ed.D, Assistant Superintendent, Chief Business Official,
and Senior Staff Liaison to the Committee
Mike Buckley, Director, Maintenance and Operations
David Fateh, Director, Planning and Facilities
Jerome Staszewski, Director, Technology Services
Debbie Gonzales, Administrative Assistant, Business Services

Mr. Denninger led the Pledge of Allegiance and read the procedural announcements.

Approval of the Agenda

Bill Gorback moved to approve the Agenda, seconded by Charles Lech. Motion carried 6-0.

Comments from the Public

None.

Comments from the Committee Chairperson

Marshall introduced the new District Superintendent, Dr. Ann Bonitatibus.

Comments from Individual Committee Members

Committee members, Administrative Staff, & guests introduced themselves.

Comments from Administrative Staff

Dr. Jon Sand reported that staff is working diligently on implementation of the bond. As outlined in our last meeting, the Series A Issuance of Measure I was, in fact, funded with the proceeds received by the County Treasury in late June. The bond accumulated interest rate is 4.01% -- an excellent rate of return. Dr. Sand acknowledged that Measure I "Keeping Conejo Schools Great" icons will be displayed on the District and schools' websites, and that similar signs or banners will be displayed at all sites across the District. This will show appreciation for voter support and help keep the public informed as to the progress of Measure I projects.

ACTION ITEMS – GENERAL

Approval of Minutes Dated June 3, 2015

Bill Gorbach moved to approve the Minutes as written, seconded by Charles Lech. The motion carried 6-0.

INFORMATION / DISCUSSION ITEMS

Technology Implementation Overview

Dr. Jennifer Boone, Jerome Staszewski, and Jayna Lovo presented an overview of the technology implementation plans for Measure I. Measure I provides for \$3m per year for technology hardware and software acquisition and implementation. This year, schools were allotted \$109 per student based on average daily attendance per the October 2014 CBEDS. Since Measure I passed in the November 2014 election, the District developed project teams, developed a process for order placement/distribution, developed policy and procedures, determined "Request for Offer" and formal bidding processes (including the piggyback bidding process), created a Technology Menu, allocated disbursements, and developed a Site Technology Plan. Project teams involved all schools and included 2 Elementary Teachers, 1 MS Teacher, 1 HS Teacher, 1 Parent representative, 1 Site or District Office Technician, 2 Site Administrators, and a Special Education representative. Team focus areas included student academic skills, student soft skills, teacher needs, and home-school communication and remote access. Orders were placed in July/August; most include white-glove service. Delivery is scheduled between now and November. When received, the items will be unboxed and installed. Links to the "Measure I Endowment Bond" presentation and the "Measure I Technology Menu" are available on the Citizens' Bond Oversight Committee webpage, under the "Presentations to the Committee" heading:

<http://www.conejousd.org/MeasureIBondCitizensOversightCommittee.aspx>

Many Districts have passed bonds and are implementing similar processes. The Districts are learning from each other's experiences – good and bad.

The District has instructional coaches looking at the new technology instructionally to determine what training needs will need to be addressed. Parents may learn about the technology through their children, newsletters, School Site Council, PTA, DAC, DELAC, etc. Students will be taking computers home, so their parents may also learn at home with their child. For those that don't have internet access at home, the Library has internet access and student study groups will also be formed. The classroom experience engages students and this will be further supported by assignments at home, as well. Research shows that there is a very small percentage of device loss. Maintenance of the computers is not part of Measure I funding; it will need to be covered utilizing other funding sources.

Bricks and Mortar Update

David Fateh presented an update regarding Measure I Facilities Modernization and Construction and the Technology Endowment. The Series A Bond proceeds available as of June 26, 2015 are \$37.2m (\$26m for bricks and mortar and \$11.2m for the Technology Endowment.) District staff will package projects to obtain the lowest bids possible for each site. Contracts include phasing and time limitations. The goal is to minimize classroom disruption; projects will be scheduled after hours, when possible.

A link to the presentation is available on the Citizens' Bond Oversight Committee webpage, under the "Presentations to the Committee" heading:

<http://www.conejousd.org/MeasureIBondCitizensOversightCommittee.aspx>

Review of Expenditure Report Data through July 31, 2015

Marshall Denninger explained that this item is for information/discussion only (in accordance with the Committee By-Laws) and no vote will be taken.

David Fateh distributed the Expenditure Report through July 31, 2015. Page 1 lists nominal fees for several of the schools which is each school's portion of the bid advertising costs. Page 4 provides a summary by school site, by project type, of the amount expended. A link to the Expenditure Report is available on the Citizens' Bond Oversight Committee webpage, under the "Measure I Expenditure Reports" heading:

<http://www.conejousd.org/MeasureIBondCitizensOversightCommittee.aspx>

The Planning Office will soon implement *Accountability* software to keep track of the expenditures. Today's report was created in *Excel*, but future reports will be created in *Accountability*, so they will appear slightly different. It was requested that the budget and expense: budget ratio be added to the report. The Major Projects List is the annual budget; this was distributed at the Committee Meeting in June and is available on the Bond Oversight Committee webpage. The Major Projects List is taken to the Board of Education for approval each Spring for the following fiscal year's projects.

Annual Reports of Other Bond Oversight Committees

In response to the request of Committee Members, Annual Reports of bond oversight committees were distributed for Oak Park USD, Las Virgenes USD, Moorpark USD, and Simi Valley USD. These are on each respective district's website. The CVUSD Annual Report will be prepared at the end of the 2015-16 Fiscal Year or after the Audit is completed (in January 2017). Committee members would like to determine a format now, so that they may proceed with compiling data for the CVUSD Annual Report.

Future Agenda Topics

Committee members discussed agenda topics for the next meeting and agreed to the following:

- Action Items – General:
 - Approval of Annual Report Format
- Information / Discussion Items:
 - Committee Website
 - Construction Management

Per the Committee members' request, it was agreed that Dr. Sand will investigate the possibility of having the next meeting at Ladera Elementary School.

ADJOURNMENT

Marshall Denninger adjourned the Open General Session at 2:38 p.m. The Committee will reconvene at its next regularly scheduled meeting as follows:

Date: Tuesday, November 10, 2015

Time: 1:00-2:30 p.m.

Place: Ladera Elementary School

11-17-2015
Date


Chairperson

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
MEASURE I
INDEPENDENT CITIZENS' BOND OVERSIGHT COMMITTEE

MINUTES - NOVEMBER 10, 2015

OPEN REGULAR SESSION – OPENING PROVISIONS

Marshall Denninger, Committee Chairperson, called the meeting to order at 1:01 p.m. Present were the following:

INDEPENDENT CITIZENS' BOND OVERSIGHT COMMITTEE

Marshall Denninger, Parent / PTA representative
Gail Ginell, Community At-Large representative
Tony Gitt, Senior Citizens' Organization representative
Wendy Goldstein, Parent representative
Bill Gorback, Community At-Large representative
Charles Lech, Business Organization representative
Jere Robings, Taxpayers' Association representative

ADMINISTRATIVE STAFF

~~Ann N. Bonitatibus, Ed.D., Superintendent~~ (absent)
Jon Sand, Ed.D, Assistant Superintendent, Chief Business Official,
and Senior Staff Liaison to the Committee
Mike Buckley, Director, Maintenance and Operations
David Fateh, Director, Planning and Facilities
Jerome Staszewski, Director, Technology Services
Debbie Montgomery, Administrative Assistant, Business Services

Mr. Denninger led the Pledge of Allegiance and read the procedural announcements.

Approval of the Agenda

Bill Gorback moved to approve the Agenda as written, seconded by Wendy Goldstein, and the motion carried 7-0.

Comments from the Public

None

Comments from the Committee Chairperson

Marshall Denninger reported that feedback regarding Measure I bond implementation has been positive. Teachers like the wireless in their classroom; it has allowed them to utilize the internet in their classrooms.

Mr. Denninger reported that he provides Measure I updates at PTA and DAC meetings. The PTA asked if a Promethean board fails to operate, will the Measure I funds cover the cost of repair? Dr. Jon Sand

responded that equipment maintenance is a school site expense, if Technology Services personnel are unable to fix the equipment. Measure I does not provide for the maintenance of bond-acquired equipment.

Bill Gorback asked if hydration systems are covered by the bond. Dr. Sand responded that they are not currently funded by Measure I, however they might be in the future after further bond-related assessments are conducted. Mike Buckley reported that approximately 14 hydration stations have been completed district-wide. Two of the hydration stations were funded through Child Nutrition, but the remainder have been funded by school sites.

Comments from Individual Committee Members

It was asked how Measure I projects are prioritized. Dr. Sand explained that each spring a list of Measure I projects is submitted to the Board of Education for approval. The initial year included projects related to safety, emergency repair, roofs, campus security fencing/cameras/single entry, and computer lab infrastructure. Staff also took a systems approach in which all school sites were to receive some degree of Measure I upgrades in Year One. The second year is more of the same and will include the Conejo Valley Learning Center planning and design, plus construction in spring or summer 2016.

Based on input from school sites, staff has been directed for remaining technology infrastructures and Wi-Fi, K-12 for secondary schools to be completed in the first two years instead of three. As pledged to the Board and community, a Master Plan and assessment of utilities, flooring, roofs, structures, drainage, play structures, science labs, etc. will be completed this winter to outline the list of priorities for Board review, input, and approval. Presently, annual reviews of all school sites are being completed by staff. If new items are identified and fit the existing Measure I criteria, they may be added to the list. This allows for site input, as well. The goal is to provide safe, clean, and functional learning environments.

Bill Gorback asked if individual privacy rights are a concern and asked for an update on the installation of private changing stalls and possibly private shower stalls as mentioned at a recent Board meeting. Dr. Sand reported that locker room renovation or refurbishment is being assessed and implemented, as needed. Modernization provides for all students' privacy options. Several locker rooms across our secondary school sites are 50 plus years old. Plans for, and the installation of, privacy stalls for high schools have been underway with NPHS, TOHS, then WHS to be completed in that order. The stalls in middle schools will be bid and completed as a part of next year's Major Projects' List along with the high school shower privacy stalls.

Tony Gitt reported that a year has passed since voters passed Measure I. The Bond Oversight Committee is required to complete an Annual Report at the end of the 2015-16 fiscal year or after the Audit is completed in January 2017. However, Mr. Gitt believes the Committee should provide an unaudited interim report to explain what the expenditures have been and what the accomplishments are. He suggested that people want to know 1) why so much money is needed for the improvements, and 2) want assurance that Measure I funds are not spent on teacher salaries.

Dr. Sand reported that the District has contracted with Vavrinek, Trine, Day and Company (VTD) to complete an audit of the bond. In December and then reported to the Board in January 2016, the VTD audit report will cover the 2014-15 activity to include some projects and the funding of Series A. Dr. Sand added that open communication to all interested community members is why the Bond Oversight Committee's webpage provides information regarding Measure I and related expenditures. This is in

addition to the collective effort to thank the voters by displaying posters and banners at all websites. Marshall Denninger added that the QR code takes the viewer directly to the Committee's webpage.

Marshall Denninger will make a presentation to the Board in January 2016 regarding the brief 2014-15 activity and the first 6 months of Measure I. He will provide an overview of Bricks & Mortar and Technology Endowment. He will distribute drafts to the Committee for review and input prior to the presentation. Committee members are welcome to attend the Board Meeting and witness the presentation. Dr. Sand confirmed that the presentation to the Board will be on Tuesday, January 19, 2016.

Wendy Goldstein expressed uncertainty regarding where the line is between Measure I projects and emergency repairs, privacy issues, Title IX issues, and water stations. Dr. Sand explained that the Committee Bylaws state what projects Measure I may fund. At the first meeting of the Committee in June 2015, a list of the proposed general projects was distributed. Projects are vetted by the Board, Administrators, and Principals. Routine maintenance is not a Measure I project. Without Measure I, the District doesn't have enough funding to make all of the repairs that are needed. Regardless of the nature of the project(s), compliance with local, state, and federal guidelines and codes is a requirement.

Charles Lech said that the public is also an oversight committee of the spending of Measure I funds. He agreed with Tony Gitt that the Committee should receive a report now and wondered if meetings could be televised. Gail Ginell added that Board Meetings are televised and Marshall Denninger's report to the Board in January would likewise be televised. Dr. Sand said that he would inquire if the segment covering Marshall Denninger's presentation to the Board could be placed on the Bond webpage. Marshall Denninger said he plans to generate a report and share it with the Committee prior to the presentation, and then have it posted on the Committee webpage.

Comments from Administrative Staff

Dr. Sand reiterated that on January 19, 2016, a formal presentation to the Board will be made regarding Measure I. The District has entered into an agreement with VTD to audit the bond fund. He thanks Principal Lori Wall and her staff for making their site, Ladera Elementary available for today's meeting.

ACTION ITEMS – GENERAL

Approval of Minutes Dated August 11, 2015

Marshall Denninger requested that under the "Technology Implementation Overview" section of the Minutes, the words "imaged, tagged" be removed. Tony Gitt moved to approve the Minutes as amended with "imaged, tagged" removed, Gail Ginell seconded the motion, and the motion carried 7-0.

Approval of Format for Citizens' Bond Oversight Committee's Annual Report

Committee members discussed the Annual Report format, so that they may proceed with compiling data for their report. The Committee's Annual Report will be prepared at the end of the 2015-16 fiscal year or after the Audit is completed (in January 2017).

Marshall Denninger reported that he looked at Riverside's Annual Report and it was very comprehensive (over 100 pages after 18 years). It showed for each site each item purchased noting the budget to date, expense to date, & corresponding photos. Gail Ginell agreed that one page per site would be a good format. Dr. Sand offered work on the annual report outline with photos and expense reports, plus a

copy of the auditor's report. David Fateh added that some 'before and after' photographs were shared with at the Committee meeting in August 2015 and that he would identify additional ones to share.

Tony Gitt suggested that the report include 1) an introduction, 2) Measure I activities November 2014 to date, 3) Committee activities and reviews, 4) Committee findings (minutes), 5) detailed expenditures by site with budget and actual comparison, and 6) summary of expenditures by site with exemplary photos. He would like report presented to the Board, posted on the webpage, and reported in the newspapers.

Gail Ginell moved to approve the format recommended by Tony Gitt, Bill Gorback seconded the motion, and the motion carried 7-0.

INFORMATION / DISCUSSION ITEMS

Tour of Measure I Improvement Projects at Ladera Elementary School

Jerome Staszewski and Mike Buckley conducted a tour of Ladera Elementary School to view Measure I improvement projects that have been completed there:

- Technology infrastructure improvements including Wi-Fi, access points and equipment, cabling, cabinets, and iPad minis.
- New asphalt and restriping in the parking lot and on the playground

Construction Management 101

David Fateh presented various project and construction management procedures used to improve project planning and to increase efficiency during various phases of a construction project. His presentation is available on the Citizens' Bond Oversight Committee webpage, under the "Presentations to the Committee" heading:

<http://www.conejousd.org/MeasureIBondCitizensOversightCommittee.aspx>

Review of Expenditure Report Data through October 31, 2015

David Fateh reviewed with the Committee the Bricks and Mortar and Technology Endowment expenditure reports through October 31, 2015.

Tony Gitt requested that the salaries information be reported by position and that benefits be reported separately. He also requested that there be 3 columns on the expenditure report for budget to date, actual to date, and the difference of those two figures.

David will revise the Expenditure Report to clarify the headings. He will move the "VC Star" advertisement charged from the Technology Endowment to the Bricks and Mortar report, if appropriate. He reported that the goal was to have devices in students' hands by December 2015 and we are on target. We are working on a bid for installation services for projectors and interactive white boards. Ten percent was set aside for possible shipping charges, but no shipping costs were actually incurred. Consequently, there will be a second round of orders.

Gail Ginell noted that the Expenditure Report makes it clear that all sites are benefiting from Measure I.

Citizens' Bond Oversight Committee Webpage Overview

Debbie Montgomery presented the features of the Committee's webpage located on the District website (www.conejousd.org). A link to the Committee's webpage appears in the upper right section of the "Home" page of the District website.

Future Agenda Topics

Committee Members and Administrative Staff determined the following topics for future meetings:

- Approval – Minutes
- Discussion
 - Tour Measure I improvement at a high school to be determined
 - Expenditure reports

ADJOURNMENT

Marshall Denninger adjourned the Open General Session at 3:12p.m. The Committee will reconvene at its next regularly scheduled meeting as follows:

Date: Tuesday, February 9, 2016
Time: 1:00-2:30 p.m.
Place: High School to be determined

2/9/2016
Date


Chairperson

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
MEASURE I
INDEPENDENT CITIZENS' BOND OVERSIGHT COMMITTEE
MEETING HELD AT THOUSAND OAKS HIGH SCHOOL

MINUTES - FEBRUARY 9, 2016

OPEN REGULAR SESSION – OPENING PROVISIONS

Call to Order and Roll Call

Marshall Denninger, Committee Chairperson called the meeting to order at 1:02 p.m. He conducted the roll call, as follows:

INDEPENDENT CITIZENS' BOND OVERSIGHT COMMITTEE

Marshall Denninger, Parent / PTA representative
Gail Ginell, Community At-Large representative
Tony Gitt, Senior Citizens' Organization representative
Wendy Goldstein, Parent representative
Bill Gorback, Community At-Large representative
~~Charles Lech, Business Organization representative~~ (Absent)
Jere Robings, Taxpayers' Association representative

ADMINISTRATIVE STAFF

Ann N. Bonitatibus, Ed.D., Superintendent
Jon Sand, Ed.D, Assistant Superintendent, Chief Business Official,
and Senior Staff Liaison to the Committee
Mike Buckley, Director, Maintenance and Operations
David Fateh, Director, Planning and Facilities
Jerome Staszewski, Director, Technology Services
Debbie Montgomery, Administrative Assistant, Business Services

Mr. Denninger led the Pledge of Allegiance and read the procedural announcements.

Approval of the Agenda

Bill Gorback moved to approve the Agenda, seconded by Jere Robings, and the motion carried unanimously.

Comments from the Public

(None)

Comments from the Committee Chairperson

Marshall Denninger reported that he presented the Committee's Annual Report for 2014/2015 at the Board Meeting held January 19, 2016. The Annual Report is available on the Bond Oversight Committee's website.

Comments from Individual Committee Members

Tony Gitt complimented Marshall Denninger regarding his presentation of the Committee's Annual Report 2014/2015 to the Board of Education.

Regarding the Measure I expenditure reports, Mr. Gitt expressed concern that "Salaries, Benefits, Construction Management, Software, and Advertisement" were reported as one lump sum. He requested that a breakdown be provided. Jon Sand responded that information will be identified by job class in future reports to the committee as discussed with David Fateh and Jerome Staszewski, previously, who will oversee the information moving forward.

Gail Ginell reported that a recent article in the *Acorn* regarding Measure I improvements, promoted positive dialogue in the community. Bill Gorback suggested that the Committee's webpage include a scroll of photos depicting Measure I improvements. Tony Gitt added that we need to make it clear to the public that teacher salaries are not used for Measure I.

Comments from Administrative Staff

Jon Sand thanked Committee members for attending the Board Meeting to hear the Committee's Annual Report; that action says a lot about members' dedication and initiative. Staff continues to work on Measure I improvements this year, while planning for next year's projects, too. A Major Project List 2016/2017 will be presented to the Board for "Information" on March 1st and "Action" on March 15th. Measure I projects for 2016/2017 have four focus areas: #1 Safety/Security, #2 Asphalt, #3 Classroom Flooring, #4 Roofs. This summer, every site in the District will receive attention. Jerome Staszewski added that technology infrastructure improvements will be made at 12 school sites this summer.

Superintendent Ann Bonitatibus, thanked the Committee for their leadership and dedication. Committee members are our ambassadors in the community. The Committee meetings provide a valuable opportunity for Committee members to tour the schools and see Measure I improvements firsthand. Dr. Bonitatibus expressed her appreciation of the Board approving a new position: Coordinator of Communications, Community Engagement, and Marketing. Among the duties of this new position will be to publicize Measure I improvements. If Committee members have marketing suggestions, the Coordinator and Dr. Bonitatibus will be reviewing such recommendations. The public is frequently mentioning Measure I and expressing their gratitude for the improvements that have resulted from it.

ACTION ITEMS – GENERAL

Approval of Minutes Dated November 10, 2015

Jere Robings moved to approve the Minutes as written, Gail Ginell seconded the motion, and the motion carried unanimously.

INFORMATION / DISCUSSION ITEMS

Tour of Measure I Improvement Projects at Thousand Oaks High School

Before proceeding on the tour, Gail Ginell asked if the TOHS lighting is being addressed as the campus is fairly dark. TOHS Principal Lou Lichtl reported that motion sensor LED lights are being installed in strategic places and added that the campus is dark after 11:30 p.m. and graffiti/vandalism decreases when the campus is dark.

Principal Lou Lichtl reported that due to the Measure I Technology Endowment, new computers were installed last summer. Now, none of the computers/laptops (~500) on campus are more than 3 years old. TOHS is getting away from computer labs and instead using more laptops. Computer/laptop software depends on the department and use, i.e., science laptops include dissecting software. The District has an "Acceptable Use Policy, (AUP)" that every student must sign; violations result in computer privileges being restricted temporarily. In addition, the District has internet content filters which restrict the content that users are authorized to access. Schools have found that television monitors outlast LED projection screens and are versatile classroom instructional display tools. The replacement costs have been dramatically reduced, as well.

Lou Lichtl lead a tour of Measure I Improvement Projects that have been completed at Thousand Oaks High School, including:

- The freshmen lockers were replaced last summer. These were originally installed in 1962. The sophomore lockers will be replaced this summer; they were originally installed in the 1970s.
- Security improvements are being made in the northwest corner of the property. A pathway is being created from the baseball parking lot to the classroom area, thereby rerouting students away from the bus barn area and the adjacent road just outside of campus. A secured pedestrian gate is being installed in the bus barn area for employees only.
- Old linoleum flooring was replaced in many classrooms with VCT flooring; this is an ongoing Measure I project. The ASB had asbestos flooring abated.
- Wood flooring was deep-sanded & refinished in the Boys Activity Room. The Committee was unable to see the Boys Activity Room floor, as wrestling mats were covering the floor. Instead, the Committee visited the Girls Activity Room dance room to see the wood flooring that was renovated about 3 years ago. The wood flooring can be resurfaced approximately every 15 years, up to 3 times over its life.
- Roofing was replaced last summer on the Administrative Office and Cafeteria. This summer, roofing is scheduled to be replaced on buildings A, B, C, F, I, and J. However, due to summer school 2016 being at TOHS, this may need to be postponed until 2017 when summer school may be moved to NPHS.

Review of Expenditure Report Data through January 31, 2016

David Fateh reviewed with the Committee the Bricks and Mortar and Technology Endowment expenditure reports through January 31, 2016. David explained that the first 3 columns are year-to-date numbers. Jon Sand explained that most change orders have resulted from the project being under budget. When vendors submit invoices, they are processed quickly unless construction issues need to be resolved. HVAC is being installed in PE offices; they did not previously have air conditioning.

Wendy Goldstein questioned the technology infrastructure upgrade expenses at Westlake Hills Elementary School which significantly exceeded the budget; David Fateh explained that this was likely due to unforeseen conditions. Jerome Staszewski explained that some pathways for fiber optic cable were different than initially thought, resulting in additional expenses. Mike Buckley added that the structure of the buildings at Westlake Hills is different than other sites. David explained that 4-10% change in the estimated cost can happen, but more than 10% would be significant. Staff maintains a 'lessons learned' checklist and adjusts strategies accordingly. Tony Gitt requested that an explanation be provided when actual cost exceeds the budget by more than 10%.

Regarding the Technology Endowment, Jon Sand noted that due to bulk purchasing, some computer expenses were lower than anticipated resulting in the ability to purchase more than originally

anticipated. Jerome explained that we continue to use the menu system (that was previously discussed with the Committee) for technology purchases.

Tony Gitt reiterated that he would like the "Salaries, Benefits, Construction Management, Software, and Advertisement" identified by department and construction management contractor instead of listed as a lump sum at the end of the report.

Jere Robings asked that since HVAC was installed under Measure R, does the District budget for preventative maintenance? Jon Sand explained that the State no longer provides targeted funding for that purpose, but that the Maintenance and Operations Department does allocate funds for preventative maintenance. In addition, the District uses state energy efficiency funding to reduce expenses. We now have an outside firm surveying every site, every room, to develop a list of prioritized needs. It will assist us in advancing preventative maintenance measures.

Wendy Goldstein commented that the *Acorn* reported the District had received a windfall of new funds. Dr. Bonitatibus explained that approximately \$7M was received as one-time funding which can be used for one-time expenditures such as textbooks, new software, etc. The funding cannot be used for recurring costs, so it would not be used for staffing. Recurring dollars were received and will be used for employee raises, enhancing ongoing existing and new programs identified and supported by staff and the Board.

Building Fund (Measure I) Independent Financial & Performance Audits for Year Ended June 30, 2015

The Building Fund (Measure I) Financial and Performance Audits as of June 30, 2015 were distributed. These were prepared by an independent auditing firm: Vavrinek, Trine, Day & Company. Next year's Measure I audit will be for the period from July 1, 2015, through June 30, 2016. This will be prepared in December 2016 and will go to the Board of Education for approval in January 2017.

Future Agenda Topics

Committee Members and Administrative Staff determined the following topics for future meetings:

- Opening Provisions: Brown Act presentation by legal counsel
- Action: Approval of Minutes dated February 9, 2016
- Information / Discussion Items:
 - Tour of Measure I improvements at a middle school (location to be determined)
 - Expenditure reports

ADJOURNMENT

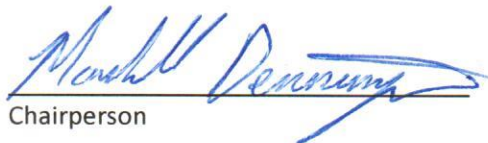
Marshall Denninger adjourned the Open General Session at 2:26 p.m. The Committee will reconvene at its next regularly scheduled meeting as follows:

Date: Tuesday, May 10, 2016
Time: 1:00-2:30 p.m.
Place: Location to be determined

Date

5-10-16

Chairperson



CONEJO VALLEY UNIFIED SCHOOL DISTRICT
MEASURE I
INDEPENDENT CITIZENS' BOND OVERSIGHT COMMITTEE

MINUTES - MAY 10, 2016

OPEN REGULAR SESSION – OPENING PROVISIONS

Call to Order and Roll Call: Marshall Denninger, Committee Chairperson called the meeting to order at 1:02p.m. Present were the following:

INDEPENDENT CITIZENS' BOND OVERSIGHT COMMITTEE

Marshall Denninger, Parent / PTA representative	Present
Gail Ginell, Community At-Large representative	Present
Tony Gitt, Senior Citizens' Organization representative	Present
Wendy Goldstein, Parent representative	Late Arrival
Bill Gorback, Community At-Large representative	Present
Charles Lech, Business Organization representative	Present
Jere Robings, Taxpayers' Association representative	Present

ADMINISTRATIVE STAFF

Ann N. Bonitatibus, Ed.D., Superintendent	Late Arrival
Jon Sand, Ed.D, Assistant Superintendent, Chief Business Official, and Senior Staff Liaison to the Committee	Present
Mike Buckley, Director, Maintenance and Operations	Present
David Fateh, Director, Planning and Facilities	Present
Jerome Staszewski, Director, Technology Services	Present
Debbie Montgomery, Administrative Assistant, Business Services	Present

Mr. Denninger led the Pledge of Allegiance and read the procedural announcements.

Approval of the Agenda

Bill Gorback moved to approve the Agenda as written, and Gail Ginell seconded the motion. The motion carried 6-0 with Wendy Goldstein not available for the vote.

Comments from the Public

(None)

Comments from the Committee Chairperson

Marshall Denninger reported that Attorney Kerrie McNally of Fagen Friedman and Fulfrost will be making a presentation regarding the Brown Act today.

Comments from Individual Committee Members

(None)

Comments from Administrative Staff

Jon Sand reported that he has decided to return to the classroom to culminate and bookend his educational career. In the past year, he has been blessed with two grandbabies. Jon has accepted a position in the CVUSD

Special Education Department evaluating students' needs. Jon thanked the Committee for helping him kick off the Citizens' Bond Oversight Committee, and thanked all that helped to make Measure I possible.

ACTION ITEMS – GENERAL

Approval of Minutes Dated February 9, 2016

Jere Robings moved to approve the Minutes as written, Charles Lech seconded the motion, and the motion carried 7-0.

INFORMATION / DISCUSSION ITEMS

Brown Act Compliance Presentation

Kerrie McNally, Attorney at Law for Fagen Friedman and Fulfroost, LLP, provided a presentation regarding the Brown Act. Kerrie distributed copies of her "Introduction to the Brown Act." The presentation is available on the Committee webpage at www.conejousd.org.

Tour of Measure I Improvement Projects at Sequoia Middle School

Principal Steve Lepire, provided a PowerPoint presentation regarding Measure I improvements at Sequoia Middle School. Steve Lepire, David Fateh, and Jerome Staszewski lead a tour of Measure I improvement projects at Sequoia Middle School, including:

- Carpet was removed and replaced with polished concrete
- Security fencing at school entrance and chain link fencing at the side of the school
- Improved mobility at the front of the school by increasing office window size
- Plan to replace manzered roof tiles with metal parapet siding in the future
- Computer lab improvements and security
- Replaced Promethean Boards with Ultra Short Throw Projectors, a versatile and less expensive alternative to Smart Boards
- Plan to reconfigure and modernize the kitchen/cafeteria
- Air conditioning to be updated in Building E, Administration Building, and Multipurpose Room funded by Prop 39 and some Measure I funding
- Exploring the feasibility of solar installation

Review of Expenditure Report Data through April 30, 2016

David Fateh reviewed with the Committee the Bricks and Mortar and Technology Endowment expenditure reports through April 30, 2016. Marshall Denninger asked about Proposition 39 funding. Prop 39 is State funding for energy conservation projects. Proposition 39 funding is being used for 5 sites replacing inefficient AC units and HVAC units. Southern California Edison funding was used for lighting retrofits. The evolution of energy efficient technology has made energy conservation economically beneficial. Marshall Denninger asked David Fateh for reports that reflect the cost-savings, when available. David added that "DSA Closeout" refers to Division of State Architects' plan certification that is required before further construction can be done.

Jerome Staszewski reported that Technology Services has two vacant positions: System Analyst (networking) and a Site Technician for TOHS. The salaries and benefits budget next year would be about \$900,000 from the Measure I Endowment Fund. Technology Plans are due at the end of this week. Jerome and the Field Supervisor will review the Technology Plans and begin ordering mobile devices including laptops, Chromebooks, cell phones as BYODs. Tony Gitt asked what percentage of devices are school-owned. Jerome did not have an exact percentage but reported that many students have cell phones. Other districts have estimated that 80% of their students have their own mobile devices. Bill Gorback asked what difficulties there are if kids have Android vs iPhone, etc. Jerome reported that there can be different issues with various devices

however that issue is improving. We are looking at site plans to determine a unified approach and may have recommendations to parents in the future.

Tony Gitt asked how the yearend projection compared to actual. David Fateh presented the actuals vs. budget allocations. Jon Sand reported that the Bricks and Mortar budget is \$26m over 3 years. The Technology Endowment budget is \$11.2m over 4 years (the Endowment is to be paid over 20 years). We need to be sure that the Measure I funds are sustainable over time.

Chuck Lech asked who guides the District regarding timing the market. Piper Jaffray monitors and advises the District how to proceed.

Meeting Dates for the 2016/2017 School Year

A list of proposed Committee meeting dates for the 2016/2017 school year was distributed. Meetings will continue to be on the second Tuesday of August, November, February, and May from 1:00-2:30 p.m. The location will be determined and posted on the Committee website and at the CVUSD District Office, Newbury Park High, Thousand Oaks High, Westlake High, and the CVUSD Maintenance and Operations Center.

Tony Gitt asked if the Committee will report to the Board in January 2017. Jon Sand explained that the Committee Chairperson will make the report in January 2017 and a professional audit of Measure I will also be presented to the Board at that time.

Future Agenda Topics

Committee Members and Administrative Staff determined the following topics for future meetings:

- Action: Approval of Minutes dated May 10, 2016
- Committee Member Terms
- Information / Discussion Items:
 - Introduction of New Assistant Superintendent
 - Expenditure reports
 - Summer Projects
- Proposition 39 Projects to be discussed at the Committee meeting in November or February


ADJOURNMENT

Marshall Denninger adjourned the Open General Session at 2:35 p.m. The Committee will reconvene at its next regularly scheduled meeting as follows:

Date: Tuesday, August 9, 2016
Time: 1:00-2:30 p.m.
Place: District Office Conference Room A

8/9/16

Date



Chairperson



EXPENDITURES THROUGH DECEMBER 2016



MEASURE I
Bricks and Mortar

Budget Status Report
Budget versus Commitments and Expenditures

Budget vs. Commitments and Expenditures

Activity (10/01/2016 thru 12/31/2016)

School Name/Project Name	Budget	Commitments		Expenditures			Commitments Activity	Expenditures Activity
	Total Budget	Total Commitments	Remaining Against Budget	Total Expenditures	Remaining Against Committed	Remaining Against Budget	Total Commitments Activity	Total Expenditures Activity
ACACIA			-		-	-		
ASPEN	423,132	348,597	74,535	314,891	33,705	108,241	11,000	2,447
BANYAN	463,641	336,080	127,561	280,756	55,324	182,885	11,000	10,692
CENTURY ACADEMY	561,892	413,675	148,217	387,077	26,598	174,815	1,044	1,044
COLINA	17,438	13,174	4,264	13,174	-	4,264	-	660
CONEJO	992,868	345,697	647,171	198,917	146,780	793,951	53,925	4,474
CONEJO VALLEY AE/WAVERLY	490,034	413,825	76,209	383,251	30,574	106,783	11,300	(8,527)
CONEJO VALLEY HIGH	238,309	140,875	97,434	47,064	93,811	191,245	98,266	11,154
CYPRESS	22,500	6,190	16,310	6,190	-	16,310	-	-
DISTRICT OFFICE	358,981	320,023	38,958	291,886	28,137	67,095	11,000	(8,216)
EARTHS	5,000	5,000	-	-	5,000	5,000	5,000	-
GLENWOOD	579,938	217,861	362,077	201,179	16,682	378,759	11,000	-
HORIZON HILLS	339,341	278,056	61,285	251,134	26,922	88,208	15,332	(2,419)
LADERA	161,843	139,885	21,958	59,955	79,930	101,888	79,930	-
LANG RANCH	491,041	477,355	13,686	438,197	39,158	52,844	11,000	-
LOS CERRITOS	461,908	276,701	185,206	198,956	77,745	262,951	79,289	6,202
MADRONA	863,408	296,736	566,672	204,302	92,433	659,105	93,686	4,701
MAPLE	515,253	482,046	33,207	444,130	37,916	71,123	12,740	24,229
MEADOWS/MATES	260,620	225,572	35,048	203,297	22,274	57,322	11,000	-
NEWBURY PARK	969,041	888,898	80,143	883,193	5,705	85,848	5,000	-
PARK OAKS/BRIDGES	1,523,239	1,141,563	381,676	1,181,954	(40,391)	341,285	23,119	233,982
REDWOOD	168,651	134,046	34,605	121,102	12,944	47,549	14,589	2,025
SEQUOIA	1,138,509	1,194,664	(56,155)	1,047,832	146,833	90,677	36,097	78,470
SYCAMORE CYN	563,084	422,833	140,252	317,452	105,381	245,632	20,778	96,921
	750,275	583,677	166,598	530,133	53,544	220,142	38,967	1,678



MEASURE I
Bricks and Mortar

Budget Status Report
Budget versus Commitments and Expenditures

Budget vs. Commitments and Expenditures

Activity (10/01/2016 thru 12/31/2016)

School Name/Project Name	Budget	Commitments		Expenditures			Commitments Activity	Expenditures Activity
	Total Budget	Total Commitments	Remaining Against Budget	Total Expenditures	Remaining Against Committed	Remaining Against Budget	Total Commitments Activity	Total Expenditures Activity
THOUSAND OAKS	1,694,290	1,353,318	340,973	1,279,612	73,706	414,678	46,253	220,777
TRIUNFO/CARDEN CONEJO	416,991	277,461	139,530	272,461	5,000	144,530	5,000	-
UNIVERSITY	88,824	49,265	39,559	27,485	21,780	61,339	21,780	-
WALNUT	407,616	235,739	171,877	209,784	25,956	197,832	11,000	-
WEATHERSFIELD	355,417	223,942	131,475	195,458	28,484	159,959	11,000	-
WESTLAKE	471,286	381,451	89,835	354,163	27,288	117,123	11,000	(7,317)
WESTLAKE HIGH	2,743,726	1,566,840	1,176,886	1,421,942	144,898	1,321,784	9,583	42,706
WESTLAKE HILLS	359,473	329,164	30,309	312,971	16,193	46,502	11,000	-
WILDWOOD	369,353	371,960	(2,607)	323,550	48,410	45,803	11,000	20,666
MEASURE I GENERAL	1,770,168	1,811,266	(41,098)	1,331,327	479,939	438,841	47,792	297,485
Totals	21,037,087	15,703,433	5,333,654	13,734,774	1,968,659	7,302,313	840,469	1,033,836



MEASURE I
Bricks and Mortar

Budget Status Report
Budget versus Commitments and Expenditures

Budget vs. Commitments and Expenditures

Activity (10/01/2016 thru 12/31/2016)

School Name/Project Name	Budget	Commitments		Expenditures			Commitments Activity	Expenditures Activity
	Total Budget	Total Commitments	Remaining Against Budget	Total Expenditures	Remaining Against Committed	Remaining Against Budget	Total Commitments Activity	Total Expenditures Activity
ACACIA								
ACACIA - Asphalt - Parking Lot Striping	1,068	1,068	0	1,009	59	59	-	-
ACACIA - Asphalt Concrete	19,300	19,300	-	19,300	-	-	-	-
ACACIA - DSA Closeout	19,000	1,880	17,120	1,880	-	17,120	-	-
ACACIA - Kitchen Upgrade	40,000	5,696	34,304	5,160	536	34,840	-	-
ACACIA - Master Planning Architectural	11,000	11,000	-	-	11,000	11,000	11,000	-
ACACIA - Technology Equipment Upgrade	93,062	69,951	23,111	69,951	-	23,111	-	-
ACACIA - Technology Infrastructure - Phase 2	239,702	239,702	0	217,591	22,111	22,111	-	2,447
	423,132	348,597	74,535	314,891	33,705	108,241	11,000	2,447
ASPEN								
ASPEN - Asphalt Repair	47,000	14,627	32,373	14,627	-	32,373	-	-
ASPEN - DSA Closeout	50,000	-	50,000	-	-	50,000	-	-
ASPEN - Flooring	14,148	14,148	-	14,148	-	-	-	-
ASPEN - Flooring - Spec. Ed Room C	4,274	4,274	-	4,274	-	-	-	-
ASPEN - Kitchen Upgrade	40,000	7,891	32,109	6,302	1,589	33,698	-	-
ASPEN - Master Planning Architectural	11,000	11,000	-	-	11,000	11,000	11,000	-
ASPEN - Prop 39 Energy Efficiency	49,197	49,197	-	10,692	38,505	38,505	-	10,692
ASPEN - Technology Equipment Upgrade	74,316	61,237	13,079	61,237	-	13,079	-	-
ASPEN - Technology Infrastructure - Phase 1	173,706	173,706	-	169,477	4,229	4,229	-	-
	463,641	336,080	127,561	280,756	55,324	182,885	11,000	10,692
BANYAN								
BANYAN - Asphalt - Parking Lot Striping	5,953	809	5,144	809	-	5,144	-	-
BANYAN - Asphalt Repair	30,000	2,300	27,700	2,300	-	27,700	-	-
BANYAN - DSA Closeout	82,000	500	81,500	500	-	81,500	-	-
BANYAN - Flooring	127,820	127,820	0	118,040	9,780	9,780	1,044	1,044
BANYAN - Kitchen Upgrade	40,000	11,413	28,587	9,824	1,589	30,176	-	-
BANYAN - Master Planning Architectural	11,000	11,000	-	-	11,000	11,000	-	-
BANYAN - Technology Equipment Upgrade	74,414	69,129	5,285	69,129	-	5,285	-	-
BANYAN - Technology Infrastructure - Phase 1	190,704	190,704	-	186,475	4,229	4,229	-	-
	561,892	413,675	148,217	387,077	26,598	174,815	1,044	1,044
CENTURY ACADEMY								
CENTURY ACADEMY - Technology Equipment Upgrade	17,438	13,174	4,264	13,174	-	4,264	-	660
	17,438	13,174	4,264	13,174	-	4,264	-	660
COLINA								
COLINA - Asphalt - Parking Lot Striping	2,159	2,159	0	2,159	-	0	-	-
COLINA - Asphalt Patch Back	10,600	10,600	-	10,600	-	-	-	-
COLINA - Campus Security	40,000	4,927	35,073	4,927	-	35,073	-	-
COLINA - DSA Closeout	101,700	47,310	54,390	2,440	44,870	99,260	32,300	-
COLINA - Flooring	40,195	53,697	(13,502)	41,697	12,000	(1,502)	-	-
COLINA - HVAC - PE Offices	27,000	23,034	3,966	23,034	-	3,966	-	-
COLINA - Kitchen Upgrade	50,000	19,651	30,349	16,016	3,635	33,984	3,211	45
COLINA - Locker Room Facilities - Renovation and Upgrade	76,000	79,327	(3,327)	7,052	72,275	68,948	1,914	1,929
COLINA - Master Planning Architectural	14,000	14,000	-	-	14,000	14,000	14,000	-
COLINA - Roofing R/R	62,000	3,238	58,762	3,238	-	58,762	-	-
COLINA - Site Improvements - Misc.	2,500	3,290	(790)	3,290	-	(790)	2,500	2,500
COLINA - Technology Equipment Upgrade	112,007	84,464	27,543	84,464	-	27,543	-	-
COLINA - Technology Infrastructure - Phase 3	454,707	-	454,707	-	-	454,707	-	-
	992,868	345,697	647,171	198,917	146,780	793,951	53,925	4,474



MEASURE I
Bricks and Mortar

Budget Status Report
Budget versus Commitments and Expenditures

Budget vs. Commitments and Expenditures

Activity (10/01/2016 thru 12/31/2016)

School Name/Project Name	Budget	Commitments		Expenditures			Commitments Activity	Expenditures Activity
	Total Budget	Total Commitments	Remaining Against Budget	Total Expenditures	Remaining Against Committed	Remaining Against Budget	Total Commitments Activity	Total Expenditures Activity
CONEJO								
CONEJO - Asphalt - Parking Lot Striping	909	909	-	909	-	-	-	-
CONEJO - Asphalt Repair	35,000	34,645	355	34,645	-	355	-	-
CONEJO - Campus Security	51,000	24,031	26,969	24,019	12	26,981	-	-
CONEJO - DSA Closeout	25,000	1,600	23,400	1,600	-	23,400	-	-
CONEJO - Flooring	61,525	84,960	(23,435)	83,460	1,500	(21,935)	300	300
CONEJO - Master Planning Architectural	11,000	11,000	-	-	11,000	11,000	11,000	-
CONEJO - NFL Building Demo - Safety	25,000	915	24,085	915	-	24,085	-	-
CONEJO - Site Improvements - Misc.	2,500	1,305	1,195	1,305	-	1,195	-	-
CONEJO - Technology Equipment Upgrade	42,832	19,192	23,640	18,649	543	24,183	-	-
CONEJO - Technology Infrastructure - Phase 2	235,268	235,268	-	217,749	17,519	17,519	-	(8,827)
	490,034	413,825	76,209	383,251	30,574	106,783	11,300	(8,527)
CONEJO VALLEY AE/WAVERLY								
CONEJO VALLEY AE/WAVERLY - Asphalt - Parking Lot Striping	1,859	1,859	-	1,859	-	-	-	-
CONEJO VALLEY AE/WAVERLY - Asphalt Repair	4,000	2,750	1,250	2,750	-	1,250	-	-
CONEJO VALLEY AE/WAVERLY - Computer Lab	66,912	30,962	35,950	30,927	35	35,985	-	6,664
CONEJO VALLEY AE/WAVERLY - Fire Alarm System Upgrade	53,500	53,500	-	-	53,500	53,500	53,500	-
CONEJO VALLEY AE/WAVERLY - Master Planning Architectural	5,000	5,000	-	-	5,000	5,000	5,000	-
CONEJO VALLEY AE/WAVERLY - Outdoor Furniture - Safety	7,038	7,038	-	7,038	-	-	-	-
CONEJO VALLEY AE/WAVERLY - Sewer System Rehab	100,000	39,766	60,234	4,490	35,276	95,510	39,766	4,490
	238,309	140,875	97,434	47,064	93,811	191,245	98,266	11,154
CONEJO VALLEY HIGH								
CONEJO VALLEY HIGH - Site Improvements - Misc.	2,500	1,900	600	1,900	-	600	-	-
CONEJO VALLEY HIGH - Technology Equipment Upgrade	20,000	4,290	15,710	4,290	-	15,710	-	-
	22,500	6,190	16,310	6,190	-	16,310	-	-
CYPRESS								
CYPRESS - Asphalt - Parking Lot Striping	809	809	-	809	-	-	-	-
CYPRESS - Asphalt Paving	13,778	13,778	-	13,778	-	-	-	-
CYPRESS - Master Planning Architectural	11,000	11,000	-	-	11,000	11,000	11,000	-
CYPRESS - Technology Equipment Upgrade	94,129	73,491	20,638	73,062	429	21,067	-	-
CYPRESS - Technology Infrastructure - Phase 2	239,265	220,945	18,320	204,237	16,708	35,028	-	(8,216)
	358,981	320,023	38,958	291,886	28,137	67,095	11,000	(8,216)
DISTRICT OFFICE								
DISTRICT OFFICE - Master Planning Architectural	5,000	5,000	-	-	5,000	5,000	5,000	-
	5,000	5,000	-	-	5,000	5,000	5,000	-
EARTHS								
EARTHS - Asphalt - Parking Lot Striping	1,559	1,559	-	1,559	-	-	-	-
EARTHS - Asphalt Paving	7,230	7,230	-	7,230	-	-	-	-
EARTHS - Kitchen Upgrade	40,000	3,980	36,020	3,184	796	36,816	-	-
EARTHS - Master Planning Architectural	11,000	11,000	-	-	11,000	11,000	11,000	-
EARTHS - Roofing R/R	204,000	9,663	194,337	9,663	-	194,337	-	-
EARTHS - Site Improvements - Misc.	1,900	1,900	-	1,900	-	-	-	-
EARTHS - Technology Equipment Upgrade	91,861	85,861	6,000	85,204	657	6,657	-	-
EARTHS - Technology Infrastructure - Phase 1	84,188	84,187	1	79,958	4,229	4,230	-	-
EARTHS - Technology Infrastructure - Phase 2	138,200	12,482	125,718	12,482	-	125,718	-	-
	579,938	217,861	362,077	201,179	16,682	378,759	11,000	-
GLENWOOD								
GLENWOOD - Asphalt - Parking Lot Striping	1,559	1,559	-	1,559	-	-	-	-



MEASURE I
Bricks and Mortar

Budget Status Report
Budget versus Commitments and Expenditures

Budget vs. Commitments and Expenditures

Activity (10/01/2016 thru 12/31/2016)

School Name/Project Name	Budget	Commitments		Expenditures			Commitments Activity	Expenditures Activity
	Total Budget	Total Commitments	Remaining Against Budget	Total Expenditures	Remaining Against Committed	Remaining Against Budget	Total Commitments Activity	Total Expenditures Activity
GLENWOOD - Asphalt Paving	14,291	14,291	-	14,291	-	-	-	-
GLENWOOD - DSA Closeout	8,000	538	7,462	538	-	7,462	-	-
GLENWOOD - Flooring Replacement	14,499	14,499	-	14,499	-	-	-	-
GLENWOOD - Kitchen Upgrade	40,000	15,849	24,151	15,314	536	24,686	4,332	4,332
GLENWOOD - Master Planning Architectural	11,000	11,000	-	-	11,000	11,000	11,000	-
GLENWOOD - School Marquee	5,000	5,000	-	5,000	-	-	-	-
GLENWOOD - Sink Replacement Rm 32	4,900	4,900	-	4,900	-	-	-	-
GLENWOOD - Technology Equipment Upgrade	36,493	14,796	21,697	14,253	543	22,240	-	-
GLENWOOD - Technology Infrastructure - Phase 2	203,600	195,624	7,976	180,781	14,844	22,819	-	(6,751)
	339,341	278,056	61,285	251,134	26,922	88,208	15,332	(2,419)
HORIZON HILLS								
HORIZON HILLS - Asphalt Repair	63,000	45,728	17,272	45,728	-	17,272	-	-
HORIZON HILLS - DSA Closeout	5,000	1,823	3,177	1,823	-	3,177	-	-
HORIZON HILLS - Fire Alarm System Upgrade	74,930	74,930	-	-	74,930	74,930	74,930	-
HORIZON HILLS - Furniture	3,963	4,260	(297)	4,260	-	(297)	-	-
HORIZON HILLS - Gutter System Design & Installation	7,450	7,450	-	7,450	-	-	-	-
HORIZON HILLS - Master Planning Architectural	5,000	5,000	-	-	5,000	5,000	5,000	-
HORIZON HILLS - Site Improvements - Misc.	2,500	694	1,806	694	-	1,806	-	-
	161,843	139,885	21,958	59,955	79,930	101,888	79,930	-
LADERA								
LADERA - Asphalt Repair	190,000	169,902	20,098	169,902	-	20,098	-	-
LADERA - Flooring	12,600	55,245	(42,645)	32,605	22,640	(20,005)	-	-
LADERA - Kitchen Upgrade	40,000	3,980	36,020	3,184	796	36,816	-	-
LADERA - Master Planning Architectural	11,000	11,000	-	-	11,000	11,000	11,000	-
LADERA - School Marquee	5,000	5,000	-	5,000	-	-	-	-
LADERA - Site Improvements - Misc.	2,500	2,287	213	2,287	-	213	-	-
LADERA - Technology Equipment Upgrade	69,119	69,119	-	68,576	543	543	-	-
LADERA - Technology Infrastructure - Phase 1	160,821	160,821	-	156,642	4,179	4,179	-	-
	491,041	477,355	13,686	438,197	39,158	52,844	11,000	-
LANG RANCH								
LANG RANCH - Asphalt Repair	12,000	11,785	215	11,785	-	215	-	-
LANG RANCH - Campus Security	4,100	4,880	(780)	4,880	-	(780)	-	-
LANG RANCH - DSA Closeout	7,000	772	6,228	772	-	6,228	-	-
LANG RANCH - Flooring Replacement	17,688	17,688	(2)	17,688	-	(2)	-	-
LANG RANCH - Master Planning Architectural	11,000	11,000	-	-	11,000	11,000	11,000	-
LANG RANCH - Playground Equipment/ADA	68,289	68,289	-	6,202	62,088	62,088	68,289	6,202
LANG RANCH - Site Improvement - Misc.	10,000	5,565	4,435	5,565	-	4,435	-	-
LANG RANCH - Site Improvements - Misc.	2,500	1,950	550	1,950	-	550	-	-
LANG RANCH - Technology Equipment Upgrade	90,104	82,461	7,643	82,032	429	8,072	-	-
LANG RANCH - Technology Infrastructure - Phase 1	59,028	59,028	-	54,799	4,229	4,229	-	-
LANG RANCH - Technology Infrastructure - Phase 2	180,200	13,283	166,917	13,283	-	166,917	-	-
	461,908	276,701	185,206	198,956	77,745	262,951	79,289	6,202
LOS CERRITOS								
LOS CERRITOS - Asphalt Repair	24,954	10,682	14,272	10,682	-	14,272	-	-
LOS CERRITOS - DSA Closeout	21,500	660	20,840	660	-	20,840	-	-
LOS CERRITOS - Flooring Replacement	23,837	23,836	0	23,836	-	0	-	-
LOS CERRITOS - HVAC - PE Offices	27,000	23,284	3,716	23,284	-	3,716	-	-
LOS CERRITOS - Kitchen Upgrade	165,000	54,551	110,449	52,811	1,740	112,189	4,332	4,332



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LOS CERRITOS - Locker Room Facilities - Renovation and Upgrade	76,000	84,579	(8,579)	8,104	76,475	67,896	75,354	369
LOS CERRITOS - Master Planning Architectural	14,000	14,000	-	-	14,000	14,000	14,000	-
LOS CERRITOS - Site Improvements - Misc.	5,000	4,811	189	4,811	-	189	-	-
LOS CERRITOS - Technology Equipment Upgrade	80,333	80,333	-	80,115	218	218	-	-
LOS CERRITOS - Technology Infrastructure - Phase 3	425,784	-	425,784	-	-	425,784	-	-
	863,408	296,736	566,672	204,302	92,433	659,105	93,686	4,701
MADRONA								
MADRONA - Asphalt - Parking Lot Striping	1,859	1,859	-	1,859	-	-	-	-
MADRONA - Campus Security	55,000	25,276	29,725	25,276	-	29,725	-	-
MADRONA - DSA Closeout	12,500	8,773	3,728	1,183	7,589	11,317	-	-
MADRONA - Flooring	37,400	62,555	(25,155)	62,555	-	(25,155)	1,740	1,740
MADRONA - Kitchen Upgrade	40,000	9,491	30,509	8,955	536	31,045	-	-
MADRONA - Master Planning Architectural	11,000	11,000	-	-	11,000	11,000	11,000	-
MADRONA - Site Improvements - Misc.	4,509	4,509	0	4,509	-	0	-	-
MADRONA - Storm Drainage	26,800	22,322	4,478	22,322	-	4,478	-	-
MADRONA - Technology Equipment Upgrade	99,185	75,581	23,604	75,152	429	24,033	-	-
MADRONA - Technology Infrastructure - Phase 2	227,000	260,682	(33,682)	242,319	18,362	(15,319)	-	22,489
	515,253	482,046	33,207	444,130	37,916	71,123	12,740	24,229
MAPLE								
MAPLE - Asphalt - Parking Lot Striping	1,259	1,259	-	1,259	-	-	-	-
MAPLE - Campus Security	18,000	16,542	1,458	16,542	-	1,458	-	-
MAPLE - DSA Closeout	5,000	-	5,000	-	-	5,000	-	-
MAPLE - Kitchen Upgrade	40,000	11,413	28,587	9,824	1,589	30,176	-	-
MAPLE - Master Planning Architectural	11,000	11,000	-	-	11,000	11,000	11,000	-
MAPLE - Technology Equipment Upgrade	68,216	68,216	-	67,673	543	543	-	-
MAPLE - Technology Infrastructure - Phase 1	117,144	117,141	3	107,999	9,142	9,145	-	-
	260,620	225,572	35,048	203,297	22,274	57,322	11,000	-
MEADOWS/MATES								
MEADOWS/MATES - Asphalt - Parking Lot Striping	759	759	-	759	-	-	-	-
MEADOWS/MATES - Asphalt Paving	46,439	5,500	40,939	5,500	-	40,939	-	-
MEADOWS/MATES - Kitchen Upgrade	40,000	796	39,204	91	705	39,909	-	-
MEADOWS/MATES - Master Planning Architectural	5,000	5,000	-	-	5,000	5,000	5,000	-
MEADOWS/MATES - Roofing	876,843	876,843	-	876,843	-	-	-	-
	969,041	888,898	80,143	883,193	5,705	85,848	5,000	-
NEWBURY PARK								
NEWBURY PARK - Asphalt - Parking Lot Striping	3,559	3,559	-	3,559	-	-	-	-
NEWBURY PARK - Asphalt Paving	95,616	95,616	-	95,616	-	-	-	-
NEWBURY PARK - DSA Closeout	51,500	7,525	43,975	25	7,500	51,475	-	-
NEWBURY PARK - Exterior Lockers	7,136	7,136	-	7,136	-	-	-	7,136
NEWBURY PARK - F Wing Renovations	30,000	35,670	(5,670)	35,670	-	(5,670)	-	-
NEWBURY PARK - Flooring - Gym Replacement	60,000	64,365	(4,365)	64,365	-	(4,365)	119	119
NEWBURY PARK - Kitchen Upgrade	60,000	11,710	48,290	10,121	1,589	49,879	-	-
NEWBURY PARK - Lighting Retrofit - Energy Conservation	81,000	80,318	682	80,318	-	682	-	80,318
NEWBURY PARK - Locker Room Facility Renovation & Upgrade	120,000	64,841	55,159	63,366	1,475	56,634	-	-
NEWBURY PARK - Master Planning Architectural	23,000	23,000	-	-	23,000	23,000	23,000	-
NEWBURY PARK - Pool and Pool Deck Renovation	100,000	45,598	54,402	45,598	-	54,402	-	-
NEWBURY PARK - Prop 39 Energy Efficiency	49,197	49,197	-	146,410	(97,212)	(97,212)	-	146,410
NEWBURY PARK - Roofing	481,264	482,070	(806)	462,033	20,037	19,231	-	-



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NEWBURY PARK - Technology Equipment Upgrade	175,967	166,951	9,016	163,731	3,220	12,236	-	-
NEWBURY PARK - Technology Infr.	185,000	4,006	180,994	4,006	-	180,994	-	-
	1,523,239	1,141,563	381,676	1,181,954	(40,391)	341,285	23,119	233,982
PARK OAKS/BRIDGES								
PARK OAKS/BRIDGES - Asphalt - Parking Lot Striping	709	709	-	709	-	-	-	-
PARK OAKS/BRIDGES - Asphalt (CF/SC) Bike rack area	845	845	-	845	-	-	-	-
PARK OAKS/BRIDGES - DSA Closeout	6,500	507	5,993	507	-	5,993	-	-
PARK OAKS/BRIDGES - Flooring Replacement	5,597	5,597	(0)	5,592	5	5	-	-
PARK OAKS/BRIDGES - Kitchen Upgrade	150,000	121,388	28,612	113,449	7,939	36,551	9,589	2,025
PARK OAKS/BRIDGES - Master Planning Architectural	5,000	5,000	-	-	5,000	5,000	5,000	-
	168,651	134,046	34,605	121,102	12,944	47,549	14,589	2,025
REDWOOD								
REDWOOD - Asphalt - Parking Lot Striping	1,759	1,759	0	1,759	-	0	-	-
REDWOOD - Asphalt Repair	28,440	19,162	9,278	19,162	-	9,278	-	-
REDWOOD - DSA Closeout	37,000	36,806	194	16,346	20,460	20,654	20,460	-
REDWOOD - Flooring - Administration & Library	11,727	11,727	-	11,727	-	-	-	-
REDWOOD - HVAC - Buildings 6, 7 & 8	754,295	901,404	(147,109)	872,361	29,043	(118,066)	1,284	78,101
REDWOOD - HVAC - PE Offices	27,000	23,034	3,966	23,034	-	3,966	-	-
REDWOOD - Kitchen Upgrade	50,000	12,938	37,062	11,348	1,589	38,652	-	-
REDWOOD - Locker Room Facilities - Renovation and Upgrade	76,000	86,967	(10,967)	5,492	81,475	70,508	354	369
REDWOOD - Master Planning Architectural	14,000	14,000	-	-	14,000	14,000	14,000	-
REDWOOD - Site Improvements - Misc.	6,500	6,488	12	6,488	-	12	-	-
REDWOOD - Technology Equipment Upgrade	128,288	80,380	47,908	80,115	265	48,173	-	-
REDWOOD - Technology Infr.	3,500	-	3,500	-	-	3,500	-	-
	1,138,509	1,194,664	(56,155)	1,047,832	146,833	90,677	36,097	78,470
SEQUOIA								
SEQUOIA - Asphalt - Parking Lot Striping	2,159	2,159	-	2,159	-	-	-	-
SEQUOIA - Campus Security	58,019	70,442	(12,423)	70,442	-	(12,423)	4,709	46,609
SEQUOIA - Flooring Replacement	8,000	5,920	2,080	5,920	-	2,080	-	-
SEQUOIA - HVAC - PE Offices	137,000	22,964	114,036	22,964	-	114,036	-	-
SEQUOIA - Kitchen Upgrade	125,000	94,896	30,104	96,757	(1,861)	28,243	-	16,560
SEQUOIA - Locker Room Facilities - Renovation and Upgrade	81,000	82,932	(1,932)	7,457	75,475	73,543	2,069	2,084
SEQUOIA - Master Planning Architectural	14,000	14,000	-	-	14,000	14,000	14,000	-
SEQUOIA - Prop 39 Energy Efficiency	49,197	49,197	-	31,667	17,530	17,530	-	31,667
SEQUOIA - Site Improvements - Misc.	2,500	1,150	1,350	1,150	-	1,350	-	-
SEQUOIA - Technology Equipment Upgrade	82,709	79,173	3,537	78,935	237	3,774	-	-
SEQUOIA - Technology Infr.	3,500	-	3,500	-	-	3,500	-	-
	563,084	422,833	140,252	317,452	105,381	245,632	20,778	96,921
SYCAMORE CYN								
SYCAMORE CYN - Asphalt - Parking Lot Striping	2,259	2,259	-	2,259	-	-	-	-
SYCAMORE CYN - DSA Closeout	215,000	82,137	132,863	63,386	18,750	151,614	24,613	7,497
SYCAMORE CYN - Locker Room Facilities - Renovation and Upgrade	66,000	6,952	59,048	5,123	1,829	60,877	354	-
SYCAMORE CYN - Master Planning Architectural	14,000	14,000	-	-	14,000	14,000	14,000	-
SYCAMORE CYN - Roofing Repair - 2 Story	220,000	182,177	37,823	176,723	5,454	43,277	-	-
SYCAMORE CYN - Site Improvements - Misc.	2,500	1,256	1,244	1,256	-	1,244	-	-
SYCAMORE CYN - Technology Equipment Upgrade	120,516	119,844	672	119,844	-	672	-	-
SYCAMORE CYN - Technology Infrastructure - Phase 2	110,000	175,053	(65,053)	161,542	13,511	(51,542)	-	(5,819)
	750,275	583,677	166,598	530,133	53,544	220,142	38,967	1,678



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THOUSAND OAKS								
THOUSAND OAKS - Asphalt - Parking Lot Striping	4,259	4,259	-	4,259	-	-	-	-
THOUSAND OAKS - Campus Security (NW Corner)	125,000	167,000	(42,000)	167,000	-	(42,000)	-	-
THOUSAND OAKS - DSA Closeout	16,200	6,780	9,420	-	6,780	16,200	6,780	-
THOUSAND OAKS - Exterior Lockers	84,460	83,117	1,343	83,117	-	1,343	-	48,658
THOUSAND OAKS - Exterior Metal Barrier	15,000	14,975	25	14,975	-	25	-	-
THOUSAND OAKS - Field House Repair & Renovation	110,000	86,897	23,103	86,897	-	23,103	15,334	30,334
THOUSAND OAKS - Flooring - Boys Activity Room	13,000	12,487	513	12,487	-	513	-	-
THOUSAND OAKS - Flooring	45,870	54,537	(8,666)	44,634	9,903	1,236	725	725
THOUSAND OAKS - HVAC - PE Offices	27,000	30,368	(3,368)	30,368	-	(3,368)	-	-
THOUSAND OAKS - Kitchen Upgrade	60,000	21,779	38,221	20,187	1,592	39,813	414	45
THOUSAND OAKS - Lighting Retrofit - Energy Conservation	137,514	137,513	1	137,513	-	1	-	137,513
THOUSAND OAKS - Locker Room Facility Renovation & Upgrade	125,000	56,835	68,165	55,360	1,475	69,640	-	-
THOUSAND OAKS - Master Planning Architectural	23,000	23,000	-	-	23,000	23,000	23,000	-
THOUSAND OAKS - Pool and Pool Deck Renovation	29,000	28,093	908	28,093	-	908	-	-
THOUSAND OAKS - Roofing - Administration	250,000	248,003	1,997	237,909	10,094	12,091	-	-
THOUSAND OAKS - Roofing - Cafeteria	225,000	182,592	42,408	176,094	6,498	48,906	-	3,502
THOUSAND OAKS - Site Improvements - Misc.	4,700	4,871	(171)	4,871	-	(171)	-	-
THOUSAND OAKS - Technology Equipment Upgrade	201,287	185,699	15,588	171,335	14,364	29,952	-	-
THOUSAND OAKS - Technology Infr.	198,000	4,513	193,487	4,513	-	193,487	-	-
	1,694,290	1,353,318	340,973	1,279,612	73,706	414,678	46,253	220,777
TRIUNFO/CARDEN CONEJO								
TRIUNFO/CARDEN CONEJO - Asphalt Repair	307,900	210,423	97,477	210,423	-	97,477	-	-
TRIUNFO/CARDEN CONEJO - Flooring Replacement	28,091	28,091	0	28,091	-	0	-	-
TRIUNFO/CARDEN CONEJO - Master Planning Architectural	5,000	5,000	-	-	5,000	5,000	5,000	-
TRIUNFO/CARDEN CONEJO - Playground	72,000	30,023	41,977	30,023	-	41,977	-	-
TRIUNFO/CARDEN CONEJO - Site Improvements - Misc.	4,000	3,924	76	3,924	-	76	-	-
	416,991	277,461	139,530	272,461	5,000	144,530	5,000	-
UNIVERSITY								
UNIVERSITY - Asphalt - Parking Lot Striping	1,859	1,859	-	1,859	-	-	-	-
UNIVERSITY - Asphalt Repair	11,585	10,335	1,250	10,335	-	1,250	-	-
UNIVERSITY - Campus Security	35,000	5,700	29,300	5,700	-	29,300	-	-
UNIVERSITY - DSA Closeout	19,780	10,780	9,000	-	10,780	19,780	10,780	-
UNIVERSITY - Master Planning Architectural	11,000	11,000	-	-	11,000	11,000	11,000	-
UNIVERSITY - Outdoor Furniture - Safety	9,600	9,591	9	9,591	-	9	-	-
	88,824	49,265	39,559	27,485	21,780	61,339	21,780	-
WALNUT								
WALNUT - Asphalt - Parking Lot Striping	1,059	1,059	-	1,059	-	-	-	-
WALNUT - Asphalt Paving	43,090	43,090	-	43,090	-	-	-	-
WALNUT - AV Projector and Display	2,500	-	2,500	-	-	2,500	-	-
WALNUT - DSA Closeout	52,000	93	51,908	93	-	51,908	-	-
WALNUT - Flooring	5,150	5,150	-	5,150	-	-	-	-
WALNUT - Kitchen Upgrade	40,000	24,495	15,505	14,426	10,069	25,574	-	-
WALNUT - Master Planning Architectural	11,000	11,000	-	-	11,000	11,000	11,000	-
WALNUT - School Marquee	5,000	5,000	-	5,000	-	-	-	-
WALNUT - Siding R&R	6,925	6,925	-	6,925	-	-	-	-
WALNUT - Technology Equipment Upgrade	72,393	64,071	8,322	63,414	657	8,979	-	-
WALNUT - Technology Infrastructure - Phase 1	55,499	55,496	3	51,267	4,229	4,232	-	-



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WALNUT - Technology Infrastructure - Phase 2	113,000	19,362	93,638	19,362	-	93,638	-	-
	407,616	235,739	171,877	209,784	25,956	197,832	11,000	-
WEATHERSFIELD								
WEATHERSFIELD - Asphalt - Parking Lot Striping	959	959	-	959	-	-	-	-
WEATHERSFIELD - Asphalt Repair	25,025	15,782	9,243	15,782	-	9,243	-	-
WEATHERSFIELD - AV Projector and Display	8,500	-	8,500	-	-	8,500	-	-
WEATHERSFIELD - Building Assessment	15,000	13,800	1,200	12,928	873	2,073	-	-
WEATHERSFIELD - DSA Closeout	10,000	881	9,119	881	-	9,119	-	-
WEATHERSFIELD - Flooring	21,800	33,008	(11,208)	21,168	11,840	632	-	-
WEATHERSFIELD - Master Planning Architecture	11,000	11,000	-	-	11,000	11,000	11,000	-
WEATHERSFIELD - Technology Equipment Upgrade	72,642	54,998	17,644	54,455	543	18,187	-	-
WEATHERSFIELD - Technology Infrastructure - Phase 1	78,091	78,091	0	73,862	4,229	4,229	-	-
WEATHERSFIELD - Technology Infrastructure - Phase 2	112,400	15,424	96,976	15,424	-	96,976	-	-
	355,417	223,942	131,475	195,458	28,484	159,959	11,000	-
WESTLAKE								
WESTLAKE - Asphalt Repair	20,950	13,688	7,262	13,688	-	7,262	-	-
WESTLAKE - Campus Security	35,000	14,998	20,002	14,905	93	20,095	-	-
WESTLAKE - Concrete	15,000	12,500	2,500	12,500	-	2,500	-	-
WESTLAKE - DSA Closeout	30,400	150	30,250	150	-	30,250	-	-
WESTLAKE - Flooring	18,971	18,594	377	18,594	-	377	-	-
WESTLAKE - Master Planning Architectural	11,000	11,000	-	-	11,000	11,000	11,000	-
WESTLAKE - Protective Netting	80,000	39,800	40,200	39,800	-	40,200	-	-
WESTLAKE - Site Improvements - Misc.	2,500	200	2,300	200	-	2,300	-	-
WESTLAKE - Technology Equipment Upgrade	64,665	60,439	4,226	59,953	486	4,712	-	-
WESTLAKE - Technology Infrastructure - Phase 2	192,800	210,082	(17,282)	194,373	15,709	(1,573)	-	(7,317)
	471,286	381,451	89,835	354,163	27,288	117,123	11,000	(7,317)
WESTLAKE HIGH								
WESTLAKE HIGH - Asphalt - Parking Lot Striping	4,800	59	4,741	59	-	4,741	-	-
WESTLAKE HIGH - Asphalt Repair	63,841	65,359	(1,518)	65,359	-	(1,518)	-	-
WESTLAKE HIGH - Athletic Facilities Upgrade	5,000	4,259	741	4,259	-	741	-	-
WESTLAKE HIGH - Bridge Resurfacing & Rehab	60,742	60,742	-	60,742	-	-	-	-
WESTLAKE HIGH - Campus Security	70,000	8,083	61,917	8,083	-	61,917	-	-
WESTLAKE HIGH - DSA Closeout	34,040	21,263	12,777	10,114	11,149	23,926	9,583	5,633
WESTLAKE HIGH - Gym Bleacher Renovation	75,000	71,929	3,071	-	71,929	75,000	-	-
WESTLAKE HIGH - Gym Flooring Repair	380,000	145,377	234,624	145,377	-	234,624	-	-
WESTLAKE HIGH - HVAC - PE Offices	137,000	23,334	113,666	23,334	-	113,666	-	-
WESTLAKE HIGH - Kiln Room Renovation	350,000	10,708	339,292	8,248	2,460	341,752	-	-
WESTLAKE HIGH - Kitchen Upgrade	60,000	11,893	48,107	11,250	643	48,750	-	-
WESTLAKE HIGH - Locker Room Facilities - Renovation and Upgrade	120,000	55,362	64,638	53,887	1,475	66,113	-	-
WESTLAKE HIGH - Master Planning Architectural	23,000	23,000	-	-	23,000	23,000	-	-
WESTLAKE HIGH - Prop 39 Energy Efficiency	49,197	49,197	-	37,073	12,124	12,124	-	37,073
WESTLAKE HIGH - Roofing - Building 2	210,178	210,178	0	210,178	-	0	-	-
WESTLAKE HIGH - Roofing - Gym	600,000	547,645	52,355	529,000	18,645	71,000	-	-
WESTLAKE HIGH - Site Assessment	3,308	3,308	1	3,308	-	1	-	-
WESTLAKE HIGH - Site Improvements - Misc.	5,000	4,767	233	4,767	-	233	-	-
WESTLAKE HIGH - Slope Stabilization	75,000	70,758	4,242	69,945	813	5,055	-	-
WESTLAKE HIGH - Storm Drain	30,000	24,950	5,050	24,950	-	5,050	-	-
WESTLAKE HIGH - Technology Equipment Upgrade	134,620	134,619	1	131,959	2,660	2,661	-	-



MEASURE I
Bricks and Mortar

Budget Status Report
Budget versus Commitments and Expenditures

Budget vs. Commitments and Expenditures

Activity (10/01/2016 thru 12/31/2016)

School Name/Project Name	Budget	Commitments		Expenditures			Commitments Activity	Expenditures Activity
	Total Budget	Total Commitments	Remaining Against Budget	Total Expenditures	Remaining Against Committed	Remaining Against Budget	Total Commitments Activity	Total Expenditures Activity
WESTLAKE HIGH - Technology Infr.	153,000	3,792	149,208	3,792	-	149,208	-	-
WESTLAKE HIGH - Visitor Locker Room	25,000	11,577	13,423	11,577	-	13,423	-	-
WESTLAKE HIGH - Water Intrusion Bldgs 2 & 4	75,000	4,683	70,317	4,683	-	70,317	-	-
	2,743,726	1,566,840	1,176,886	1,421,942	144,898	1,321,784	9,583	42,706
WESTLAKE HILLS								
WESTLAKE HILLS - Asphalt - Parking Lot Striping	1,559	1,559	-	1,559	-	-	-	-
WESTLAKE HILLS - Asphalt Paving	27,110	27,110	-	27,110	-	-	-	-
WESTLAKE HILLS - Exterior Siding rooms 3,6	5,148	5,148	-	5,148	-	-	-	-
WESTLAKE HILLS - Flooring	8,400	8,138	262	8,138	-	262	-	-
WESTLAKE HILLS - Kitchen Upgrade	40,000	17,954	22,046	17,419	536	22,581	-	-
WESTLAKE HILLS - Master Planning Architectural	11,000	11,000	-	-	11,000	11,000	11,000	-
WESTLAKE HILLS - Technology Equipment Upgrade	78,568	70,567	8,001	70,138	429	8,430	-	-
WESTLAKE HILLS - Technology Infrastructure - Phase 1	187,688	187,688	-	183,459	4,229	4,229	-	-
	359,473	329,164	30,309	312,971	16,193	46,502	11,000	-
WILDWOOD								
WILDWOOD - Asphalt - Parking Lot Striping	709	709	-	709	-	-	-	-
WILDWOOD - Asphalt Paving	5,765	5,765	-	5,765	-	-	-	-
WILDWOOD - DSA Closeout	25,900	400	25,500	400	-	25,500	-	-
WILDWOOD - Flooring	19,213	19,595	(383)	19,595	-	(383)	-	-
WILDWOOD - Master Planning Architectural	11,000	11,000	-	-	11,000	11,000	11,000	-
WILDWOOD - Prop 39 Energy Efficiency	49,197	49,197	-	28,432	20,766	20,766	-	28,432
WILDWOOD - Site Improvement - Misc.	10,000	5,675	4,326	5,675	-	4,326	-	-
WILDWOOD - Site Improvements - Misc.	11,000	10,813	187	10,755	58	245	-	-
WILDWOOD - Technology Equipment Upgrade	76,169	49,740	26,429	49,311	429	26,858	-	-
WILDWOOD - Technology Infrastructure - Phase 2	160,400	219,066	(58,666)	202,908	16,158	(42,508)	-	(7,766)
	369,353	371,960	(2,607)	323,550	48,410	45,803	11,000	20,666
MEASURE I GENERAL								
MEASURE I GENERAL - Construction Management, Professional Services	989,400	1,033,818	(44,418)	765,633	268,185	223,767	47,792	203,979
Acorn Newspaper				302				
Amazon.com				326				
ARC				20,085				602
Colbi Technologies				50,000				25,000
Dougherty & Dougherty				0				
Easi File Corp				857				
Fagen Friedman & Fulfro, LLP				2,015				
Mandy DSA Closeout - B00S				119,359				18,791
Movegreen Inc.				1,856				
Parker & Covert LLP				1,427				1,224
PCM Sales, Inc.				1,083				
Piper Jaffray & Co				3,000				
School Dude				0				
SHI				23				
US Bank				800				
Vanir Construction Management				562,378				158,362
Varinek, Trine, Day & Co, LLP				1,500				
Ventura County Star				621				



MEASURE I
Bricks and Mortar

Budget Status Report
Budget versus Commitments and Expenditures

Budget vs. Commitments and Expenditures

Activity (10/01/2016 thru 12/31/2016)

School Name/Project Name	Budget	Commitments		Expenditures			Commitments Activity	Expenditures Activity
	Total Budget	Total Commitments	Remaining Against Budget	Total Expenditures	Remaining Against Committed	Remaining Against Budget	Total Commitments Activity	Total Expenditures Activity
MEASURE I GENERAL - Salaries & Benefits	780,768	777,448	3,320	565,694	211,753	215,074	-	93,506
Percentages paid by Measure I by position:								
Executive Director, Facilities, Maintenance & Operations 25%	40,998	40,998	-	18,771	22,227	22,227	-	10,972
Director, Planning & Construction - 25%	79,235	79,235	-	53,872	25,363	25,363	-	3,662
Planning Technician - 25%	52,509	52,509	-	39,386	13,123	13,123	-	6,562
Administrative Assistant - 75%	115,250	111,930	3,320	81,130	30,800	34,120	-	9,835
Project Manager - 90%	273,010	273,010	-	200,929	72,081	72,081	-	33,462
Construction Supervisor - 100%	219,767	219,767	-	171,606	48,161	48,161	-	29,014
	1,770,168	1,811,266	(41,098)	1,331,327	479,939	438,841	47,792	297,485
Totals	21,037,087	15,703,433	5,333,654	13,734,774	1,968,659	7,302,313	840,469	1,033,836

**MEASURE I
Technology Endowment**

Budget vs. Commitments and Expenditures

Activity 7/1/2015 - 12/31/2016

Activity (10/01/2016 thru 12/31/2016)

School Name/Project Name	Budget	Commitments		Expenditures			Commitments Activity	Expenditures Activity
	Total Budget	Total Commitments	Remaining Against Budget	Total Expenditures	Remaining Against Committed	Remaining Against Budget	Totals	Totals
Acacia	\$ 73,801.80	\$ 70,260.45	\$ 3,541.35	\$ 70,260.45	\$ -	\$ 3,541.35	\$ -	\$ 17,768.22
Aspen	\$ 83,477.06	\$ 76,784.11	\$ 6,692.95	\$ 76,784.11	\$ -	\$ 6,692.95	\$ -	\$ 16,594.97
Banyan	\$ 99,565.88	\$ 93,939.66	\$ 5,626.22	\$ 93,939.66	\$ -	\$ 5,626.22	\$ -	\$ 17,183.89
Century Academy	\$ 62,000.00	\$ 50,522.37	\$ 11,477.63	\$ 49,319.53	\$ 1,202.84	\$ 12,680.47	\$ (0.01)	\$ 11,787.75
Colina	\$ 214,969.28	\$ 192,408.83	\$ 22,560.45	\$ 184,737.83	\$ 7,671.00	\$ 30,231.45	\$ 7,670.99	\$ 9,197.35
Conejo	\$ 87,720.37	\$ 80,518.89	\$ 7,201.48	\$ 80,518.89	\$ -	\$ 7,201.48	\$ (56.20)	\$ 12,376.50
Conejo Valley High	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cypress	\$ 72,109.64	\$ 70,512.90	\$ 1,596.74	\$ 70,512.90	\$ -	\$ 1,596.74	\$ -	\$ 4,649.00
Earths	\$ 115,557.68	\$ 114,105.83	\$ 1,451.85	\$ 114,105.83	\$ -	\$ 1,451.85	\$ 1,700.00	\$ 44,655.83
Glenwood	\$ 79,694.59	\$ 77,431.21	\$ 2,263.38	\$ 77,431.21	\$ -	\$ 2,263.38	\$ -	\$ 253.75
Ladera	\$ 70,555.53	\$ 66,811.02	\$ 3,744.51	\$ 66,811.02	\$ -	\$ 3,744.51	\$ -	\$ 21,499.65
Lang Ranch	\$ 144,497.85	\$ 145,703.77	\$ (1,205.92)	\$ 145,703.77	\$ -	\$ (1,205.92)	\$ -	\$ 63,418.44
Los Cerritos	\$ 209,710.09	\$ 200,682.21	\$ 9,027.88	\$ 200,682.21	\$ -	\$ 9,027.88	\$ -	\$ 5,384.19
Madrona	\$ 102,270.00	\$ 90,908.41	\$ 11,361.59	\$ 90,908.41	\$ -	\$ 11,361.59	\$ -	\$ 8,316.60
Maple	\$ 67,089.00	\$ 62,648.59	\$ 4,440.41	\$ 62,648.59	\$ -	\$ 4,440.41	\$ -	\$ 20,682.50
Newbury Park High	\$ 539,798.47	\$ 523,205.23	\$ 16,593.24	\$ 506,550.23	\$ 16,655.00	\$ 33,248.24	\$ 17,024.52	\$ 15,971.02
Redwood	\$ 191,898.00	\$ 181,815.61	\$ 10,082.39	\$ 181,815.61	\$ -	\$ 10,082.39	\$ -	\$ 23,714.63
Sequoia	\$ 239,671.49	\$ 233,191.48	\$ 6,480.01	\$ 219,504.72	\$ 13,686.76	\$ 20,166.77	\$ 8,521.39	\$ 46,156.53
Sycamore Canyon	\$ 289,277.01	\$ 274,418.52	\$ 14,858.49	\$ 274,418.52	\$ -	\$ 14,858.49	\$ (0.01)	\$ -
Thousand Oaks High	\$ 497,585.39	\$ 456,127.11	\$ 41,458.28	\$ 454,953.23	\$ 1,173.88	\$ 42,632.16	\$ 1,173.88	\$ -
Walnut	\$ 75,939.87	\$ 74,929.81	\$ 1,010.06	\$ 74,929.81	\$ -	\$ 1,010.06	\$ -	\$ 3,550.00
Weathersfield	\$ 81,381.99	\$ 76,342.20	\$ 5,039.79	\$ 76,342.20	\$ -	\$ 5,039.79	\$ -	\$ 12,382.29
Westlake	\$ 109,526.00	\$ 103,755.20	\$ 5,770.80	\$ 103,755.20	\$ -	\$ 5,770.80	\$ 20,802.00	\$ -
Westlake High	\$ 510,228.11	\$ 469,159.03	\$ 41,069.08	\$ 469,159.03	\$ -	\$ 41,069.08	\$ 582.17	\$ 82,752.04
Westlake Hills	\$ 106,248.84	\$ 91,733.71	\$ 14,515.13	\$ 91,733.71	\$ -	\$ 14,515.13	\$ -	\$ 31,203.00
Wildwood	\$ 89,224.68	\$ 88,314.25	\$ 910.43	\$ 83,915.72	\$ 4,398.53	\$ 5,308.96	\$ 4,398.53	\$ 8,512.86
District Wide	\$ 1,661,526.00	\$ 1,661,526.00	\$ -	\$ 1,143,953.63	\$ 517,572.37	\$ 517,572.37	\$ 202,086.26	\$ 202,086.26
Totals	\$5,875,324.62	\$ 5,627,756.40	\$ 247,568.22	\$ 5,065,396.02	\$ 562,360.38	\$ 809,928.60	\$ 263,903.52	\$ 680,097.27

**MEASURE I
Technology Endowment**

Budget vs. Commitments and Expenditures	7/1/2015-6/30/2017	Activity 7/1/2015-12/31/2016					Activity (10/1/2016 thru 12/31/2016)	
	Budget	Commitments		Expenditures			Commitments Activity	Expenditures Activity
School Name/Project Name	Total Budget	Total Commitments	Remaining Against Budget	Total Expenditures	Remaining Against Committed	Remaining Against Budget	Totals	Totals
ACACIA								
Adopted Budget	73,802.00		3,541.35			3,541.35		
2015-16 Rollover Adjustment in Escape	(0.20)							
A Computers		28,218.95		28,218.95	-			
B Tablets		32,984.52		32,984.52	-			17,025.72
C Audio Visual		4,034.48		4,034.48	-			
D Printers & Accessories		-		-	-			
E Software		-		-	-			
F Installation Services		2,120.00		2,120.00	-			742.50
G Charging Stations		2,902.50		2,902.50	-			
	73,801.80	70,260.45	3,541.35	70,260.45	-	3,541.35	-	17,768.22
ASPEN								
Adopted Budget	83,477.00		6,692.95			6,692.95		
2015-16 Rollover Adjustment in Escape	0.06							
A Computers		20,878.89		20,878.89	-			
B Tablets		35,227.72		35,227.72	-			12,769.29
C Audio Visual		9,756.99		9,756.99	-			2,675.68
D Printers & Accessories		1,639.01		1,639.01	-			
E Software		-		-	-			
F Installation Services		1,950.00		1,950.00	-			1,150.00
G Charging Stations		7,331.50		7,331.50	-			
	83,477.06	76,784.11	6,692.95	76,784.11	-	6,692.95	-	16,594.97
BANYAN								
Adopted Budget	99,566.00		5,626.22			5,626.22		
2015-16 Rollover Adjustment in Escape	(0.12)							
A Computers		30,486.30		30,486.30	-			
B Tablets		40,937.39		40,937.39	-			14,503.89
C Audio Visual		8,218.38		8,218.38	-			
D Printers & Accessories		403.19		403.19	-			
E Software		-		-	-			
F Installation Services		2,680.00		2,680.00	-			2,680.00
G Charging Stations		11,214.40		11,214.40	-			
	99,565.88	93,939.66	5,626.22	93,939.66	-	5,626.22	-	17,183.89
CENTURY ACADEMY								
Adopted Budget	61,586.00		11,477.63			12,680.47		
2016-17 8th Grade Budget Adjustment	414.00							
A Computers		25,000.00		25,000.00	-			
B Tablets		22,481.28		22,481.28	-		(0.01)	10,401.00
C Audio Visual		1,386.75		1,386.75	-			1,386.75
D Printers & Accessories		1,202.84		-	1,202.84			
E Software		-		-	-			
F Installation Services		-		-	-			
G Charging Stations		451.50		451.50	-			
	62,000.00	50,522.37	11,477.63	49,319.53	1,202.84	12,680.47	(0.01)	11,787.75

**MEASURE I
Technology Endowment**

Budget vs. Commitments and Expenditures	7/1/2015-6/30/2017	Activity 7/1/2015-12/31/2016					Activity (10/1/2016 thru 12/31/2016)	
	Budget	Commitments		Expenditures			Commitments Activity	Expenditures Activity
School Name/Project Name	Total Budget	Total Commitments	Remaining Against Budget	Total Expenditures	Remaining Against Committed	Remaining Against Budget	Totals	Totals
COLINA								
Adopted Budget	214,969.00		22,560.45			30,231.45		
2015-16 Rollover Adjustment in Escape	0.28							
A Computers		83,351.51		83,351.51	-			
B Tablets		78,119.30		70,448.30	7,671.00		7,670.99	9,197.35
C Audio Visual		11,267.08		11,267.08	-			
D Printers & Accessories		1,700.00		1,700.00	-			
E Software		4,985.00		4,985.00	-			
F Installation Services		-		-	-			
G Charging Stations		11,954.00		11,954.00	-			
H Miscellaneous		1,031.94		1,031.94	-			
	214,969.28	192,408.83	22,560.45	184,737.83	7,671.00	30,231.45	7,670.99	9,197.35
CONEJO								
Adopted Budget	87,720.00		7,201.48			7,201.48		
2015-16 Rollover Adjustment in Escape	0.37							
A Computers		15,140.72		15,140.72	-		(56.20)	
B Tablets		61,486.67		61,486.67	-			12,376.50
C Audio Visual		-		-	-			
D Printers & Accessories		-		-	-			
E Software		-		-	-			
F Installation Services		-		-	-			
G Charging Stations		3,891.50		3,891.50	-			
	87,720.37	80,518.89	7,201.48	80,518.89	-	7,201.48	(56.20)	12,376.50
CONEJO VALLEY HIGH								
Adopted Budget								
A Computers								
B Tablets								
C Audio Visual								
D Printers & Accessories								
E Software								
F Installation Services								
G Charging Stations								
	-	-	-	-	-	-	-	-
CYPRESS								
Adopted Budget	72,110.00		1,596.74			1,596.74		
2015-16 Rollover Adjustment in Escape	(0.36)							
A Computers		31,194.88		31,194.88	-			1,409.00
B Tablets		5,237.28		5,237.28	-			
C Audio Visual		29,154.00		29,154.00	-			
D Printers & Accessories		1,686.74		1,686.74	-			
E Software		-		-	-			
F Installation Services		3,240.00		3,240.00	-			3,240.00
G Charging Stations		-		-	-			
	72,109.64	70,512.90	1,596.74	70,512.90	-	1,596.74	-	4,649.00

**MEASURE I
Technology Endowment**

Budget vs. Commitments and Expenditures	7/1/2015-6/30/2017	Activity 7/1/2015-12/31/2016					Activity (10/1/2016 thru 12/31/2016)	
	Budget	Commitments		Expenditures			Commitments Activity	Expenditures Activity
School Name/Project Name	Total Budget	Total Commitments	Remaining Against Budget	Total Expenditures	Remaining Against Committed	Remaining Against Budget	Totals	Totals
EARTHS								
Adopted Budget	115,558.00		1,451.85			1,451.85		
2015-16 Rollover Adjustment in Escape	(0.32)							
A Computers		21,796.80		21,796.80	-			
B Tablets		51,484.83		51,484.83	-			19,857.93
C Audio Visual		24,129.45		24,129.45	-			16,460.40
D Printers & Accessories		-		-	-			
E Software		-		-	-			
F Installation Services		12,470.00		12,470.00	-		1,700.00	8,337.50
G Charging Stations		4,224.75		4,224.75	-			
	115,557.68	114,105.83	1,451.85	114,105.83	-	1,451.85	1,700.00	44,655.83
GLENWOOD								
Adopted Budget	79,695.00		2,263.38			2,263.38		
2015-16 Rollover Adjustment in Escape	(0.41)							
A Computers		26,570.50		26,570.50	-			
B Tablets		32,052.37		32,052.37	-			
C Audio Visual		8,646.23		8,646.23	-			
D Printers & Accessories		410.86		410.86	-			
E Software		-		-	-			
F Installation Services		5,075.00		5,075.00	-			253.75
G Charging Stations		4,676.25		4,676.25	-			
	79,694.59	77,431.21	2,263.38	77,431.21	-	2,263.38	-	253.75
LADERA								
Adopted Budget	70,556.00		3,744.51			3,744.51		
2015-16 Rollover Adjustment in Escape	(0.47)							
A Computers		7,441.11		7,441.11	-			
B Tablets		42,166.61		42,166.61	-			21,282.15
C Audio Visual		7,024.05		7,024.05	-			
D Printers & Accessories		-		-	-			
E Software		-		-	-			
F Installation Services		4,600.00		4,600.00	-			217.50
G Charging Stations		5,579.25		5,579.25	-			
	70,555.53	66,811.02	3,744.51	66,811.02	-	3,744.51	-	21,499.65

**MEASURE I
Technology Endowment**

Budget vs. Commitments and Expenditures	7/1/2015-6/30/2017	Activity 7/1/2015-12/31/2016					Activity (10/1/2016 thru 12/31/2016)	
	Budget	Commitments		Expenditures			Commitments Activity	Expenditures Activity
School Name/Project Name	Total Budget	Total Commitments	Remaining Against Budget	Total Expenditures	Remaining Against Committed	Remaining Against Budget	Totals	Totals
LANG RANCH								
Adopted Budget	144,498.00		(1,205.92)			(1,205.92)		
2015-16 Rollover Adjustment in Escape	(0.15)							
A Computers		-		-				
B Tablets		118,584.35		118,584.35	-			51,243.44
C Audio Visual		19,202.73		19,202.73	-			7,095.00
D Printers & Accessories		280.69		280.69	-			
E Software		-		-	-			
F Installation Services		5,830.00		5,830.00	-			5,080.00
G Charging Stations		1,806.00		1,806.00	-			
	144,497.85	145,703.77	(1,205.92)	145,703.77	-	(1,205.92)	-	63,418.44
LOS CERRITOS								
Adopted Budget	209,710.00		9,027.88			9,027.88		
2015-16 Rollover Adjustment in Escape	0.09							
A Computers		62,109.38		62,109.38	-			
B Tablets		79,019.52		79,019.52	-			
C Audio Visual		12,371.87		12,371.87	-			1,200.46
D Printers & Accessories		18,302.79		18,302.79	-			4,183.73
E Software		-		-	-			
F Installation Services		19,913.15		19,913.15	-			
G Charging Stations		8,965.50		8,965.50	-			
	209,710.09	200,682.21	9,027.88	200,682.21	-	9,027.88	-	5,384.19
MADRONA								
Adopted Budget	102,270.00		11,361.59			11,361.59		
A Computers		28,192.46		28,192.46	-			
B Tablets		26,311.27		26,311.27	-			1,325.25
C Audio Visual		26,221.60		26,221.60	-			2,341.35
D Printers & Accessories		251.00		251.00	-			
E Software		-		-	-			
F Installation Services		9,029.08		9,029.08	-			4,650.00
G Charging Stations		903.00		903.00	-			
	102,270.00	90,908.41	11,361.59	90,908.41	-	11,361.59	-	8,316.60
MAPLE								
Adopted Budget	67,089.00		4,440.41			4,440.41		
A Computers		20,434.50		20,434.50	-			
B Tablets		32,041.09		32,041.09	-			20,627.50
C Audio Visual		3,096.00		3,096.00	-			
D Printers & Accessories		-		-	-			
E Software		-		-	-			
F Installation Services		1,100.00		1,100.00	-			55.00
G Charging Stations		5,977.00		5,977.00	-			
	67,089.00	62,648.59	4,440.41	62,648.59	-	4,440.41	-	20,682.50

**MEASURE I
Technology Endowment**

Budget vs. Commitments and Expenditures	7/1/2015-6/30/2017	Activity 7/1/2015-12/31/2016					Activity (10/1/2016 thru 12/31/2016)	
	Budget	Commitments		Expenditures			Commitments Activity	Expenditures Activity
School Name/Project Name	Total Budget	Total Commitments	Remaining Against Budget	Total Expenditures	Remaining Against Committed	Remaining Against Budget	Totals	Totals
NEWBURY PARK								
Adopted Budget	539,798.00		16,593.24			33,248.24		
2015-16 Rollover Adjustment in Escape	0.47							
A Computers		307,387.50		290,732.50	16,655.00		16,655.00	
B Tablets		171,661.51		171,661.51	-			15,601.50
C Audio Visual		14,346.79		14,346.79	-			
D Printers & Accessories		3,310.68		3,310.68	-		369.52	369.52
E Software		-		-	-			
F Installation Services		-		-	-			
G Charging Stations		26,498.75		26,498.75	-			
	539,798.47	523,205.23	16,593.24	506,550.23	16,655.00	33,248.24	17,024.52	15,971.02
REDWOOD								
Adopted Budget	191,898.00		10,082.39			10,082.39		
A Computers		88,328.88		88,328.88	-			
B Tablets		27,470.85		27,470.85	-			
C Audio Visual		52,024.63		52,024.63	-			20,634.63
D Printers & Accessories		-		-	-			
E Software		-		-	-			
F Installation Services		3,080.00		3,080.00	-			3,080.00
G Charging Stations		10,911.25		10,911.25	-			
	191,898.00	181,815.61	10,082.39	181,815.61	-	10,082.39	-	23,714.63
SEQUOIA								
Adopted Budget	239,671.00		6,480.01			20,166.77		
2015-16 Rollover Adjustment in Escape	0.49							
A Computers		110,777.77		107,638.64	3,139.13		3,139.13	
B Tablets		83,425.25		72,877.62	10,547.63		10,547.63	37,134.05
C Audio Visual		19,330.66		19,330.66	-		1,607.13	2,249.98
D Printers & Accessories		3,974.60		3,974.60	-		(6,772.50)	
E Software		-		-	-			
F Installation Services		5,793.20		5,793.20	-			
G Charging Stations		9,890.00		9,890.00	-			6,772.50
H Miscellaneous		-		-	-			
	239,671.49	233,191.48	6,480.01	219,504.72	13,686.76	20,166.77	8,521.39	46,156.53

**MEASURE I
Technology Endowment**

Budget vs. Commitments and Expenditures	7/1/2015-6/30/2017	Activity 7/1/2015-12/31/2016					Activity (10/1/2016 thru 12/31/2016)	
	Budget	Commitments		Expenditures			Commitments Activity	Expenditures Activity
School Name/Project Name	Total Budget	Total Commitments	Remaining Against Budget	Total Expenditures	Remaining Against Committed	Remaining Against Budget	Totals	Totals
SYCAMORE CYN								
Adopted Budget	289,277.00		14,858.49			14,858.49		
2015-16 Rollover Adjustment in Escape	0.01							
A Computers		51,901.00		51,901.00	-			
B Tablets		208,106.80		208,106.80	-		(0.01)	
C Audio Visual		7,623.90		7,623.90	-			
D Printers & Accessories		3,035.07		3,035.07	-			
E Software		-		-	-			
F Installation Services		-		-	-			
G Charging Stations		3,751.75		3,751.75	-			
	289,277.01	274,418.52	14,858.49	274,418.52	-	14,858.49	(0.01)	-
THOUSAND OAKS								
Adopted Budget	497,585.00		41,458.28			42,632.16		
2015-16 Rollover Adjustment in Escape	0.39							
A Computers		345,527.23		345,527.23	-			
B Tablets		46,157.26		44,983.38	1,173.88		1,173.88	
C Audio Visual		50,796.46		50,796.46	-			
D Printers & Accessories		4,551.66		4,551.66	-			
E Software		-		-	-			
F Installation Services		-		-	-			
G Charging Stations		9,094.50		9,094.50	-			
	497,585.39	456,127.11	41,458.28	454,953.23	1,173.88	42,632.16	1,173.88	-
WALNUT								
Adopted Budget	75,940.00		1,010.06			1,010.06		
2015-16 Rollover Adjustment in Escape	(0.13)							
A Computers		25,621.21		25,621.21	-			
B Tablets		-		-	-			
C Audio Visual		39,917.35		39,917.35	-			
D Printers & Accessories		3,023.94		3,023.94	-			
E Software		-		-	-			
F Installation Services		4,873.06		4,873.06	-			3,550.00
G Charging Stations		1,494.25		1,494.25	-			
	75,939.87	74,929.81	1,010.06	74,929.81	-	1,010.06	-	3,550.00

**MEASURE I
Technology Endowment**

Budget vs. Commitments and Expenditures	7/1/2015-6/30/2017	Activity 7/1/2015-12/31/2016					Activity (10/1/2016 thru 12/31/2016)	
	Budget	Commitments		Expenditures			Commitments Activity	Expenditures Activity
School Name/Project Name	Total Budget	Total Commitments	Remaining Against Budget	Total Expenditures	Remaining Against Committed	Remaining Against Budget	Totals	Totals
WEATHERSFIELD								
Adopted Budget	81,382.00		5,039.79			5,039.79		
2015-16 Rollover Adjustment in Escape	(0.01)							
A Computers		31,177.38		31,177.38	-			
B Tablets		19,930.33		19,930.33	-			12,382.29
C Audio Visual		20,736.60		20,736.60	-			
D Printers & Accessories		410.86		410.86	-			
E Software		-		-	-			
F Installation Services		4,087.03		4,087.03	-			
G Charging Stations		-		-	-			
	81,381.99	76,342.20	5,039.79	76,342.20	-	5,039.79	-	12,382.29
WESTLAKE								
Adopted Budget	109,526.00		5,770.80			5,770.80		
A Computers		30,651.75		30,651.75	-			
B Tablets		60,697.95		60,697.95	-		20,802.00	
C Audio Visual		-		-	-			
D Printers & Accessories		-		-	-			
E Software		-		-	-			
F Installation Services		-		-	-			
G Charging Stations		12,405.50		12,405.50	-			
	109,526.00	103,755.20	5,770.80	103,755.20	-	5,770.80	20,802.00	-
WESTLAKE HIGH								
Adopted Budget	510,228.00		41,069.08			41,069.08		
2015-16 Rollover Adjustment in Escape	0.11							
A Computers		262,574.66		262,574.66	-			
B Tablets		72,438.34		72,438.34	-			14,090.92
C Audio Visual		54,979.80		54,979.80	-			47,024.80
D Printers & Accessories		1,343.75		1,343.75	-			1,343.75
E Software		-		-	-			
F Installation Services		2,800.00		2,800.00	-			2,800.00
G Charging Stations		15,017.70		15,017.70	-			4,299.95
H Miscellaneous		899.44		899.44	-		2.68	212.85
I Electrical Engineering		6,645.38		6,645.38	-			946.48
J Gen/Civil Engineering		3,386.87		3,386.87	-			3,143.74
K Robotics		10,148.65		10,148.65	-		579.49	594.21
L Science Equipment		30,629.10		30,629.10	-			
M Accessory		8,295.34		8,295.34	-			8,295.34
	510,228.11	469,159.03	41,069.08	469,159.03	-	41,069.08	582.17	82,752.04

**MEASURE I
Technology Endowment**

Budget vs. Commitments and Expenditures	7/1/2015-6/30/2017	Activity 7/1/2015-12/31/2016					Activity (10/1/2016 thru 12/31/2016)	
	Budget	Commitments		Expenditures			Commitments Activity	Expenditures Activity
School Name/Project Name	Total Budget	Total Commitments	Remaining Against Budget	Total Expenditures	Remaining Against Committed	Remaining Against Budget	Totals	Totals
WESTLAKE HILLS								
Adopted Budget	106,249.00		14,515.13			14,515.13		
2015-16 Rollover Adjustment in Escape	(0.16)							
A Computers		7,313.75		7,313.75	-			
B Tablets		74,299.20		74,299.20	-			31,203.00
C Audio Visual		-		-	-			
D Printers & Accessories		1,155.26		1,155.26	-			
E Software		-		-	-			
F Installation Services		-		-	-			
G Charging Stations		8,965.50		8,965.50	-			
	106,248.84	91,733.71	14,515.13	91,733.71	-	14,515.13	-	31,203.00
WILDWOOD								
Adopted Budget	89,225.00		910.43			5,308.96		
2015-16 Rollover Adjustment in Escape	(0.32)							
A Computers		51,201.64		51,201.64	-			
B Tablets		34,242.36		32,714.08	1,528.28		1,528.28	8,512.86
C Audio Visual		-		-	-			
D Printers & Accessories		-		-	-			
E Software		-		-	-			
F Installation Services		-		-	-			
G Charging Stations		2,870.25		-	2,870.25		2,870.25	
	89,224.68	88,314.25	910.43	83,915.72	4,398.53	5,308.96	4,398.53	8,512.86
DISTRICT WIDE								
Salaries, Benefits	1,661,526.00		-			517,572.37		
Percentages Paid by Measure I by Position:								
Director - 40%	130,600.00	130,600.00		98,088.32	32,511.68		16,136.44	16,136.44
Assistant Director - 50%	81,994.00	81,994.00		54,165.69	27,828.31		14,727.93	14,727.93
Field Supervisor - 67%	106,973.00	106,973.00		73,605.83	33,367.17		16,280.88	16,280.88
Administrative Assistant - 35%	62,099.00	62,099.00		47,413.55	14,685.45		9,143.85	9,143.85
Systems Analyst - 35%	84,150.00	84,150.00		62,893.62	21,256.38		10,485.03	10,485.03
Systems Analyst - 35%	36,168.00	36,168.00		17,292.59	18,875.41		8,646.29	8,646.29
Systems Analyst - 35%	11,870.00	11,870.00		11,870.00	-		-	-
Systems Analyst - 35%	19,362.00	19,362.00		7,265.22	12,096.78		-	-
Network Engineer - 35%	85,994.00	85,994.00		54,244.16	31,749.84		10,061.83	10,061.83
Systems Administrator - 35%	85,918.00	85,918.00		64,389.86	21,528.14		10,727.70	10,727.70
Systems Technician - 35%	59,462.00	59,462.00		42,687.25	16,774.75		7,852.11	7,852.11
Systems Technician - 35%	57,656.00	57,656.00		26,034.47	31,621.53		-	-
Site Technicians (15) - 35%	839,280.00	839,280.00		584,003.07	255,276.93		98,024.20	98,024.20
	1,661,526.00	1,661,526.00	-	1,143,953.63	517,572.37	517,572.37	202,086.26	202,086.26
All Inclusive Endowment Totals	5,875,324.62	5,627,756.40	247,568.22	5,065,396.02	562,360.38	809,928.60	263,903.52	680,097.27



INDEPENDENT AUDIT

CONEJO VALLEY UNIFIED SCHOOL DISTRICT

**BUILDING FUND (MEASURE I)
FINANCIAL AND PERFORMANCE AUDITS**

JUNE 30, 2016

CONEJO VALLEY UNIFIED SCHOOL DISTRICT

**BUILDING FUND (MEASURE I)
FINANCIAL AUDIT**

JUNE 30, 2016

**CONEJO VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE I)**

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JUNE 30, 2016**

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INDEPENDENT AUDITOR'S REPORT

Governing Board and
Citizens Oversight Committee
Conejo Valley Unified School District
Thousand Oaks, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Conejo Valley Unified School District's (the District), Building Fund (Measure I), as of and for the year ended June 30, 2016, 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 statement 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.

Auditor's 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 of 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 financial statements, whether due to error or fraud. 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 principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

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 Building Fund (Measure I) of the Conejo Valley Unified School District at June 30, 2016, and the respective changes in financial position for the 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 Building Fund specific to Measure I, and are not intended to present fairly the financial position and changes in financial position of Conejo Valley Unified School District in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Conejo Valley Unified School District's basic financial statements. The accompanying supplementary information as listed on the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2016, on our consideration of the District's Building Fund (Measure I) 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 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 Building Fund (Measure I) internal control over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose.

Vavrinek, Trine, Day & Co. LLP

Rancho Cucamonga, California
December 14, 2016

**CONEJO VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE I)**

**BALANCE SHEET
JUNE 30, 2016**

ASSETS

Deposits and investments	\$ 26,529,746
Accounts receivable	66,191
Due from other funds	<u>498</u>
Total Assets	<u><u>\$ 26,596,435</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$ 1,684,567
Due to other funds	<u>150</u>
Total Liabilities	<u>1,684,717</u>

Fund Balance:

Restricted for capital projects funds	<u>24,911,718</u>
Total Liabilities and Fund Balance	<u><u>\$ 26,596,435</u></u>

The accompanying notes are an integral part of these financial statements.

**CONEJO VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE I)**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2016**

REVENUES

Bond Issuance	
Interest income	\$ 163,301
Other local revenue	582,657
Total Revenues	<u>745,958</u>

EXPENDITURES

Current	
Salaries and benefits	1,110,425
Books and supplies	
Materials and supplies	1,073,993
Noncapitalized equipment	3,106,451
Services and other operating expenditures	
Travel and conferences	7,058
Operation and housekeeping services	682
Rentals, leases, repairs, and noncapitalized improvements	5,456,987
Professional/Consulting services and operating expenditures	1,056,741
Communications	599
Capital outlay	
Building and improvements to buildings	222,081
Equipment	111,777
Total Expenditures	<u>12,146,794</u>

NET CHANGE IN FUND BALANCE	(11,400,836)
FUND BALANCE - BEGINNING	<u>36,312,554</u>
FUND BALANCE - ENDING	<u>\$ 24,911,718</u>

The accompanying notes are an integral part of these financial statements.

CONEJO VALLEY UNIFIED SCHOOL DISTRICT BUILDING FUND (MEASURE I)

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Conejo Valley Unified School District's (the District) Building Fund (Measure I) conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants. The Conejo Valley Unified School District Building Fund accounts for financial transactions in accordance with the policies and procedures of the California School Accounting Manual.

Financial Reporting Entity

The financial statements include only the Building Fund of the Conejo Valley Unified School District used to account for Measure I projects. This Fund was established to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued. These financial statements are not intended to present fairly the financial position and results of operations of the Conejo Valley Unified School District in compliance with accounting principles generally accepted in the United States of America.

Fund Accounting

The operations of the Building Fund are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Basis of Accounting

The Building Fund is accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources.

Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. The District's governing board adopts an operating budget no later than July 1 in accordance with State law. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements. The Board revises this budget during the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

CONEJO VALLEY UNIFIED SCHOOL DISTRICT BUILDING FUND (MEASURE I)

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

Encumbrances

The District utilizes an encumbrance accounting system under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrances are liquidated when the commitments are paid and all outstanding encumbrances lapse at June 30.

Fund Balances - Governmental Funds

As of June 30, 2016, fund balances of the governmental funds are classified as follows:

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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/expenses during the reporting period. Actual results could differ from those estimates.

Change in Accounting Principles

In February 2015, the GASB issued Statement No. 72, *Fair Value Measurement and Application*. This Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements.

The District has implemented the provisions of this Statement as of June 30, 2016.

CONEJO VALLEY UNIFIED SCHOOL DISTRICT BUILDING FUND (MEASURE I)

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

In June 2015, the GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The objective of this Statement is to identify—in the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). The "GAAP hierarchy" consists of the sources of accounting principles used to prepare financial statements of State and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and non-authoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.

This Statement supersedes GASB Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*.

The District has implemented the provisions of this Statement as of June 30, 2016.

In December 2015, the GASB issued Statement No. 79, *Certain External Investment Pools and Pool Participants*. This Statement addresses accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. An external investment pool qualifies for that reporting if it meets all of the applicable criteria established in this Statement. The specific criteria address (1) how the external investment pool transacts with participants; (2) requirements for portfolio maturity, quality, diversification, and liquidity; and (3) calculation and requirements of a shadow price. Significant noncompliance prevents the external investment pool from measuring all of its investments at amortized cost for financial reporting purposes. Professional judgment is required to determine if instances of noncompliance with the criteria established by this Statement during the reporting period, individually or in the aggregate, were significant.

If an external investment pool does not meet the criteria established by this Statement, that pool should apply the provisions in paragraph 16 of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, as amended. If an external investment pool meets the criteria in this Statement and measures all of its investments at amortized cost, the pool's participants also should measure their investments in that external investment pool at amortized cost for financial reporting purposes. If an external investment pool does not meet the criteria in this Statement, the pool's participants should measure their investments in that pool at fair value, as provided in paragraph 11 of GASB Statement No. 31, as amended.

This Statement establishes additional note disclosure requirements for qualifying external investment pools that measure all of their investments at amortized cost for financial reporting purposes and for governments that participate in those pools. Those disclosures, for both the qualifying external investment pools and their participants, include information about any limitations or restrictions on participant withdrawals.

The District has implemented the provisions of this Statement as of June 30, 2016.

**CONEJO VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE I)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 2 - INVESTMENTS

Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State: U.S. Treasury instrument; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreement; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security, and collateralized mortgage obligations.

Investment in County Treasury

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statement at amounts based upon the District's pro-rata share of the fairly value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

	Amortized Cost	Fair Value
Ventura County Investment Pool	<u>\$ 26,529,746</u>	<u>\$ 26,576,385</u>

**CONEJO VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE I)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

<u>Authorized Investment Type</u>	<u>Maximum Remaining Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Weighted Average Maturity

The District monitors the interest rate risk inherent in its portfolio by measuring the weighted average maturity of its portfolio. Information about the weighted average maturity of the District's portfolio is presented in the following schedule:

<u>Investment Type</u>	<u>Amortized Cost</u>	<u>Fair Value</u>	<u>Average Days to Maturity</u>
Ventura County Investment Pool	<u>\$ 26,529,746</u>	<u>\$ 26,576,385</u>	328

**CONEJO VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE I)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the *California Government Code*, the District's investment policy, or debt agreements, and the actual rating as of the year-end for each investment type.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Minimal Legal Rating</u>	<u>Moody's Rating as of Year End</u>
Ventura County Investment Pool	<u>\$ 26,576,385</u>	Not Required	AAAf

NOTE 3 - 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 data 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 Riverside 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.

**CONEJO VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE I)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

The District's fair value measurements are as follows at June 30, 2016:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Uncategorized</u>
Ventura County Investment Pool	<u>\$ 26,576,385</u>	<u>\$ 26,576,385</u>

NOTE 4 - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2016, consisted of the following:

Interest	<u>\$ 66,191</u>
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NOTE 5 - ACCOUNTS PAYABLE

Accounts payable at June 30, 2016, consisted of the following:

Construction	<u>\$ 1,684,567</u>
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NOTE 6 - INTERFUND TRANSACTIONS

Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2016, between major and non-major governmental funds are as follows:

The balance of \$150 is due to the Capital Facilities Fund from the Building Fund for reimbursement of program costs.

The balance of \$498 is due to the Building Fund from the General Fund for reimbursement of program costs.

NOTE 7 - FUND BALANCES

Fund balances at June 30, 2016, consist of the following:

Restricted Capital projects	<u>\$ 24,911,718</u>
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SUPPLEMENTARY INFORMATION

**CONEJO VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE I)**

**SCHEDULE OF LONG-TERM OBLIGATIONS
JUNE 30, 2016**

General Obligation Bonds, Election of 2014, Series A

In June 2015, the District issued \$37,199,279 principal amount of the General Obligation Bonds Election of 2014, Series A. The bonds were issued as capital appreciation bonds, with the capital bond principal accreting interest to a maturity value of \$55,670,000. The bonds mature through August 1, 2030, with interest rates from 2.78 to 5.56 percent. Proceeds from the sale of the bonds were used to finance specific construction and modernization projects approved by the voters and pay costs of issuance of the bonds. At June 30, 2016, the principal balance outstanding was \$37,904,860.

Debt Service Requirements to Maturity

The bonds mature through 2031 as follows:

<u>Fiscal Year</u>	<u>2014 Capital Appreciation Bonds</u>	
	<u>Principal Including Accreted Interest</u>	<u>Future Interest Accretion</u>
2017	\$ -	\$ -
2018	-	-
2019	-	-
2020	-	-
2021	3,522,216	1,027,784
2022-2026	18,592,343	5,302,656
2027-2031	15,790,301	11,434,700
Total	<u>\$ 37,904,860</u>	<u>\$ 17,765,140</u>

**CONEJO VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE I)**

**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH
AUDITED FINANCIAL STATEMENTS
JUNE 30, 2016**

There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2016.

**CONEJO VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE I)**

**NOTE TO SUPPLEMENTARY INFORMATION
JUNE 30, 2016**

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Long-Term Obligations

This schedule provides a debt repayment schedule associated with the bond proceeds received through issuance of Building Fund (Measure I) obligations.

Reconciliation of Annual Financial and Budget Report With Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of the Building Fund (Measure I) reported on the Unaudited Actual Financial Report to the audited financial statements.

INDEPENDENT AUDITOR'S REPORT



**INDEPENDENT AUDITOR'S 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***

Governing Board and
Citizens Oversight Committee
Conejo Valley Unified School District
Thousand Oaks, 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 accompanying financial statements of the Conejo Valley Unified School District (the District) Building Fund (Measure I), as of and for the year ended June 30, 2016, and the related notes of the financial statements, and have issued our report thereon dated December 14, 2016.

As discussed in Note 1, the financial statements present only the Building Fund specific to Measure I, and are not intended to present fairly the financial position and changes in financial position of Conejo Valley Unified School District in accordance with accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Conejo Valley Unified School District's internal control over financial reporting as a basis for designing our auditing procedures 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 Conejo Valley Unified School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Conejo Valley Unified School District's internal control over financial reporting.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be, significant deficiencies, or material weaknesses. 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 Conejo Valley Unified School District's Building Fund (Measure I) 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 determination of financial statement amounts. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Vavrinek, Trine, Day & Co. LLP

Rancho Cucamonga, California
December 14, 2016

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**CONEJO VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE I)**

**FINANCIAL STATEMENT FINDINGS
JUNE 30, 2016**

None reported.

**CONEJO VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE I)**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2016**

There were no audit findings reported in the prior year's schedule of financial statement findings.

CONEJO VALLEY UNIFIED SCHOOL DISTRICT

**BUILDING FUND (MEASURE I)
PERFORMANCE AUDIT**

JUNE 30, 2016

**CONEJO VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE I)**

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INDEPENDENT AUDITOR'S REPORT ON PERFORMANCE

Governing Board and
Citizens Oversight Committee
Conejo Valley Unified School District
Thousand Oaks, California

We were engaged to conduct a performance audit of the Conejo Valley Unified School District (the District) Building Fund (Measure I) for the year ended June 30, 2016.

We conducted this performance audit in accordance with the standards applicable to performance 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 sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution, but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

The results of our tests indicated that the District expended Building Fund (Measure I) funds only for the specific projects approved by the voters, in accordance with Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

Vavrinek, Trine, Day & Co. LLP

Rancho Cucamonga, California
December 14, 2016

CONEJO VALLEY UNIFIED SCHOOL DISTRICT BUILDING FUND (MEASURE I)

JUNE 30, 2016

AUTHORITY FOR ISSUANCE

The Bonds were issued pursuant to the provisions of the California *Education Code* commencing with Section 15264 and pursuant to resolutions adopted by the Board of Trustees of the District, and by the Board of Supervisors of the County. The District received authorization at an election held on November 4, 2014, by 55 percent of the votes cast by eligible voters within the district, to issue \$197,000,000 of General Obligation Bonds. The Bonds represent the first series of bonds issued under the Authorization.

PURPOSE OF ISSUANCE

The General Obligation Bond funds of the Conejo Valley Unified School District will be used to "upgrade and maintain Conejo Valley Schools with funding that cannot be taken by the state, shall Conejo Valley Unified School District upgrade all science and career training labs, update and maintain classroom technology and network infrastructure, provide safe, well maintained classrooms, repair and replace electrical, plumbing and roofing, repair, construct, acquire and equip sites and facilities and improve school safety and security by issuing \$197 million in bonds, at legal rates, with citizens' oversight, annual audits, no money for administrators, and without increasing current tax rates".

AUTHORITY FOR THE AUDIT

In November 2014 the voters of Conejo Valley Unified School District overwhelmingly approved Measure I, a \$197 million general obligation bond to support technology and facilities improvements. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, community college districts, or county offices of education, "for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of rental property for school facilities", upon approval by 55 percent of the electorate. In addition to reducing the approval threshold from two-thirds to 55 percent, Proposition 39 and the enacting legislation (AB 1908 and AB 2659) requires the following accountability measures as codified in *Education Code* Sections 15278-15282:

1. Requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.
2. The school district must list the specific school facilities projects to be funded in the ballot measure, and must certify that the governing board has evaluated safety, class size reduction and information technology needs in developing the project list.
3. Requires the school district to appoint a citizen's oversight committee.
4. Requires the school district to conduct an annual independent financial audit and performance audit in accordance with the *Government Auditing Standards* issued by the Comptroller General of the United States of the bond proceeds until all of the proceeds have been expended.
5. Requires the school district to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

CONEJO VALLEY UNIFIED SCHOOL DISTRICT BUILDING FUND (MEASURE I)

JUNE 30, 2016

OBJECTIVES OF THE AUDIT

1. Determine whether expenditures charged to the Building Fund have been made in accordance with the bond project list approved by the voters through the approval of Measure I.
2. Determine whether salary transactions, charged to the Building Fund were in support of Measure I and not for District general administration or operations.

SCOPE OF THE AUDIT

The scope of our performance audit covered the period of July 1, 2015 to June 30, 2016. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2016, 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 period July 1, 2014 through June 30, 2016, for the Building Fund (Measure I). Within the fiscal year audited, we obtained the actual invoices and other supporting documentation for a sample of expenditures to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure I as to the approved bond projects list. We performed the following procedures:

1. We selected a sample of expenditures for the period starting July 1, 2015 and ending June 30, 2016, and reviewed supporting documentation to ensure that such funds were properly expended on the specific projects listed in the ballot text.
2. Our sample included 40 transactions totaling \$4,420,056. This represents 36 percent of the total expenditures of \$12,146,794, including expenditures related to transferred funds.
3. We verified that funds from the Building Fund (Measure I) were generally expended for the construction, renovation, furnishing and equipping of District facilities constituting authorized bond projects.

CONCLUSION

The results of our tests indicated that, in all significant respects, the Conejo Valley Unified School District has properly accounted for the expenditures held in the Building Fund (Measure I) and that such expenditures were made for authorized Bond projects.

**CONEJO VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE I)**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2016**

None reported.

**CONEJO VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE I)**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2016**

There were no audit findings reported in the prior year's schedule of financial statement findings.