

Hemet Unified School District

Regular Meeting of the
Measure X Citizens' Oversight Committee
January 30, 2023
5:00 p.m.

Professional Development Service Center Conference Room 304
 1791 W. Acacia Ave., Hemet, CA 92545
 951-765-5100 ext. 5001

AGENDA

- I. **Call To Order** – Don Edwards, Chair
 Time: _____
- II. **Pledge of Allegiance** – Edwards
- III. **Roll Call and Establishment of Quorum** - C. Smith

ELECTED OFFICERS

Chair	Don Edwards
Vice-Chair	Kathy Bloom-Rudibaugh

MEMBERS

Business Representative	Kathy Bloom-Rudibaugh
General Member Representative	Steven Bunn
Parent/Guardian, PTO, Schoolsite Council	Don Edwards
Senior Representative	Larry Graves
Taxpayers' Organization	Randy LeSage
Parent/Guardian	Vacant
General Member Representative	Vacant

TERM EXPIRES

(2 nd) 4/20/23
(3 rd) 4/19/24
(2 nd) 11/17/24
(2 nd) 7/20/23
(3 rd) 4/19/24

OTHER ATTENDEES (District Advisors)

Deputy Superintendent	Darrin Watters
Director of Facilities	Mike Sattley
Facilities Accountant	Julie Shepherd
Administrative Assistant	Connie Smith

IV. Public Comments – Edwards

- a. Any citizen may address the Committee concerning any item that has been described in the notice for this meeting before or during consideration of that item. No action will be taken on any item not appearing on the agenda, and the Committee Chair may limit the discussion on any item.

To address the Committee, please complete a green Comment Card located at the entrance and give it to the Secretary. The Committee Chair will call upon you during the Public Comments Session or at the time the item appears on the agenda, as indicated on your Comments Card. When called upon, please give your name and then make your statement. You will be allowed a maximum of three minutes to address the Committee. Individual speakers shall not give their time to another speaker.

V. Approval of Agenda

Moved by: _____ Seconded by: _____

Ayes: _____ Noes: _____ Absent: _____ Abstentions: _____ Motion Carried: _____

VI. Adoption of October 24, 2022 Minutes

Moved by: _____ Seconded by: _____

Ayes: _____ Noes: _____ Absent: _____ Abstentions: _____ Motion Carried: _____

VII. Information/Discussion/Reports

- a. Review of Audit Report - Darrin Watters, Deputy Superintendent
- b. Review of Annual Report draft - Darrin Watters, Deputy Superintendent
- c. Project Status Report – Mike Sattley, Director of Facilities
- d. Financial Report – Julie Shepherd, Facilities Accountant

VIII. Committee Comments**IX. District Advisors Comments****X. Adjournment**

Moved by: _____ Seconded by: _____

Ayes: _____ Noes: _____ Absent: _____ Abstentions: _____ Motion Carried: _____ Time: _____

The next meeting is scheduled for May 1, 2023 at 5:00 pm

Disability Information

In compliance with the Americans with Disabilities Act, if you need special assistance, disability-related modifications or accommodations, including auxiliary aids or services, in order to participate in the public meetings of the District's Measure X Citizens' Oversight Committee, please contact the office of the District Superintendent at (951)765-5100. Notification 72 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the District shall also make available this agenda and all other public records associated with this meeting in appropriate alternative formats for persons with a disability.

Hemet Unified School District

Regular Meeting of the
Measure X Citizens' Oversight Committee
October 24, 2022
5:00 p.m.

Professional Development Service Center Conference Room 304
 1791 W. Acacia Ave.
 Hemet, CA 92545
 951-765-5100 ext. 5001

Adopted Minutes

I. Call To Order

Time: 5:01 pm

II. Pledge of Allegiance

Led by Don Edwards

III. Roll Call

A quorum was established

PRESENT

Larry Graves | Don Edwards | Randy LeSage

ABSENT

Steven Bunn | Kathy Bloom-Rudibaugh

OTHER ATTENDEES (District Advisors)

Deputy Superintendent

Darrin Watters

Director of Facilities

Mike Sattley

Facilities Accountant

Julie Shepherd

Administrative Assistant

Connie Smith

IV. Public Comments

- a. Any citizen may address the Committee concerning any item that has been described in the notice for this meeting before or during consideration of that item. No action will be taken on any item not appearing on the agenda, and the Committee Chair may limit the discussion on any item.

To address the Committee, please complete a green Comment Card located at the entrance and give it to the Secretary. The Committee Chair will call upon you during the Public Comments Session or at the time the item appears on the agenda, as indicated on your Comments Card. When called upon, please give your name and then make your statement. You will be allowed a maximum of three minutes to address the Committee. Individual speakers shall not give their time to another speaker.

No comments

V. Approval of Agenda

Moved by: Randy LeSage Seconded by: Larry Graves

Ayes: 3 Noes: 0 Absent: 2 Abstentions: 0 Motion Carried: X

VI. Approval of August 22, 2022 Minutes

Moved by: Randy LeSage Seconded by: Larry Graves

Ayes: 3 Noes: 0 Absent: 2 Abstentions: 0 Motion Carried: X

VII. Information/Discussion/Reports

- a. Project Status Report – Mike Sattley, Director of Facilities
Mike Sattley provided an update on current projects.
- b. Financial Report – Julie Shepherd, Facilities Accountant
Julie Shepherd reviewed the current financial report and addressed Committee questions.
- c. April 24, 2023 meeting moved to May 1, 2023 at 5:00 p.m.
- d. Little Lake Elementary Ribbon Cutting will be scheduled soon

VIII. Committee Comments

No comments

IX. District Advisors Comments

Darrin Watters thanked the members for serving on the Committee. He stated the District is looking at issuing the fourth series "D" of Measure X Bonds.

X. Adjournment

Moved by: Randy LeSage Seconded by: Larry Graves

Ayes: 3 Noes: 0 Absent: 2 Abstentions: 0 Motion Carried: X Time: 5:30 p.m.

Disability Information

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Financial and Performance Audits
Building Fund (Measure X)
June 30, 2022

Hemet Unified School District

Hemet Unified School District
Building Fund (Measure X)

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June 30, 2022

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Financial Audit
Building Fund (Measure X)
June 30, 2022

Hemet Unified School District

Independent Auditor's Report

Governing Board and
Citizens Oversight Committee
Hemet Unified School District
Hemet, California

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Building Fund (Measure X) of the Hemet Unified School District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Building Fund (Measure X) of the District, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements present only Building Fund (Measure X), and do not purport to, and do not, present fairly the financial position of the District as of June 30, 2022, the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2022 on our consideration of the Building Fund (Measure X) of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Building Fund (Measure X) of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Building Fund (Measure X) of the District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
December 6, 2022

Hemet Unified School District
Building Fund (Measure X)

Balance Sheet
June 30, 2022

Assets	
Deposits and investments	\$ 54,411,804
Accounts receivable	<u>115,997</u>
Total assets	<u><u>\$ 54,527,801</u></u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	<u>\$ 3,463,739</u>
Fund Balance	
Restricted for capital projects	<u>51,064,062</u>
Total liabilities and fund balance	<u><u>\$ 54,527,801</u></u>

Hemet Unified School District
 Building Fund (Measure X)
 Statement of Revenues, Expenditures, and Changes in Fund Balance
 June 30, 2022

Revenues	
Interest income	\$ 255,171
Unearned gain/(loss) on investments	<u>(1,056,244)</u>
Total revenues	<u>(801,073)</u>
Expenditures	
Facility acquisition and construction	<u>22,379,398</u>
Deficiency of Revenues over Expenditures	<u>(23,180,471)</u>
Other Financing Sources	
Other sources - proceeds from bond issuance	<u>35,000,000</u>
Net Change in Fund Balance	11,819,529
Fund Balance - Beginning	<u>39,244,533</u>
Fund Balance - Ending	<u><u>\$ 51,064,062</u></u>

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the Hemet Unified School District's (the District) Building Fund (Measure X) 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 (AICPA). The Hemet Unified School District Building Fund (Measure X) 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 Hemet Unified School District used to account for Measure X projects. This Fund was established to account for the expenditures of general obligation bonds issued under Measure X. These financial statements are not intended to present fairly the financial position and results of operations of the Hemet Unified School District in compliance with accounting principles generally accepted in the United States of America.

Fund Accounting

The operations of the Building Fund (Measure X) 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 (Measure X) 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.

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 Balance - Building Fund (Measure X)

As of June 30, 2022, fund balance of the Building Fund is 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.

Note 2 - Deposits and 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.

Hemet Unified School District
 Building Fund (Measure X)
 Notes to Financial Statements
 June 30, 2022

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.

General Authorizations

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

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
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

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the Riverside County Treasury Investment Pool. The District maintains a Building Fund (Measure X) investment of \$54,411,804 with the Riverside County Treasury Investment Pool with an average maturity of 434 days.

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. The District's investments in the Riverside County Treasury Investment Pool is rated Aaa-bf by Moody's Investor Service and AAAsf/S1 by Fitch Ratings.

Note 3 - Receivables

Receivables at June 30, 2022, consisted of the following:

Local Government	
Interest	\$ 115,997

Note 4 - Accounts Payable

Accounts payable at June 30, 2022, consisted of the following:

Vendor payables	\$ 47,603
Capital outlay	3,416,136
	<hr/>
Total	\$ 3,463,739

Hemet Unified School District
 Building Fund (Measure X)
 Notes to Financial Statements
 June 30, 2022

Note 5 - Commitments and Contingencies

As of June 30, 2022, the Building Fund (Measure X) had the following commitments with respect to unfinished projects:

<u>Measure X Projects</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
Little Lake Modernization	\$ 4,362,964	2022-2023
Ramona Modernization	879,710	2023-2024
Winchester Modernization	<u>709,499</u>	2024-2025
Total	<u><u>\$ 5,952,173</u></u>	

Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2022.



Independent Auditor's Report
June 30, 2022

Hemet Unified School District

**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
Hemet Unified School District
Hemet, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Building Fund (Measure X) of the Hemet Unified School District (the District) as of and for the year ended June 30, 2022, and the related notes of the financial statements, and have issued our report thereon dated December 6, 2022.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Building Fund specific to Measure X are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of the District as of June 30, 2022, and the changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
December 6, 2022

Hemet Unified School District
Building Fund (Measure X)
Financial Statement Findings
June 30, 2022

None reported.

Hemet Unified School District
Building Fund (Measure X)
Summary Schedule of Prior Audit Findings
June 30, 2022

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.



Performance Audit
Building Fund (Measure X)
June 30, 2022

Hemet Unified School District

Independent Auditor's Report on Performance

Governing Board and
Citizens Oversight Committee
Hemet Unified School District
Hemet, California

We were engaged to conduct a performance audit of the Building Fund (Measure X) of the Hemet Unified School District (the District) for the year ended June 30, 2022.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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 and Appendix A contained in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel. 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. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The results of our tests indicated that the District expended Building Fund (Measure X) 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.

This report is intended solely for the information and use of the District, Governing Board, and Citizens Oversight Committee, and is not intended to be and should not be used by anyone other than these specified parties.



Rancho Cucamonga, California
December 6, 2022

Hemet Unified School District
Building Fund (Measure X)

June 30, 2022

Authority for Issuance

The Measure X Bonds are issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California Education Code, and other applicable provisions of law. The Bonds are authorized to be issued by a resolution adopted by the Board of Education of the District on July 31, 2018 (the Resolution).

The District received authorization at an election held on November 6, 2018, to issue bonds of the District in an aggregate principal amount not to exceed \$150,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55% of the votes cast by eligible voters within the District.

Purpose of Issuance

Measure X will reauthorize \$150 million of Hemet Unified School District's General Obligation (GO) Bonds. Measure X will allow the District to continue the job of improving schools, not cause any increase in the District's total authorized debt, and allow the Hemet Unified School District to borrow at lower interest rates, saving taxpayers millions of dollars in interest. Measure X will provide funding for safety and security, upgrade academic, science, technology, engineering, math, vocational classrooms and labs, repair deteriorating plumbing, roofs, electrical systems, and remove asbestos and lead paint.

Authority for the Audit

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools, and Financial Accountability Act. 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% of the electorate. In addition to reducing the approval threshold from two-thirds to 55%, 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.

Hemet Unified School District
Building Fund (Measure X)

June 30, 2022

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.

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 X.
2. Determine whether salary transactions, charged to the Building Fund were in support of Measure X and not for District general administration or operations.

Scope of the Audit

The scope of our performance audit covered the period of July 1, 2021 to June 30, 2022. 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, 2022, were not reviewed, or included within the scope of our audit or in this report.

Methodology

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2022, for the Building Fund (Measure X). Within the fiscal year audited, we obtained the actual invoices, purchase orders, 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 X as to the approved bond projects list. We performed the following procedures:

1. We identified expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger and project listing.
2. We selected a sample of expenditures using the following criteria:
 - a. We considered all expenditures recorded in all object codes.
 - b. We considered all expenditures recorded in all projects that were funded from July 1, 2021 through June 30, 2022 from Measure X bond proceeds.

- c. We selected all expenditures that were individually significant expenditures. Individually significant expenditures were identified based on our assessment of materiality.
 - d. For all items below the individually significant threshold identified in item 2c, judgmentally selected expenditures based on risk assessment and consideration of coverage of all object codes, including transfers out, and projects for period starting July 1, 2021 and ending June 30, 2022.
- 3. Our sample included transactions totaling \$17,275,669. This represents 77% of the total expenditures of \$22,379,398.
- 4. We reviewed the actual invoices and other supporting documentation to determine that:
 - a. Expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
 - b. Expenditures were supported by proper bid documentation, as applicable.
 - c. Expenditures were expended in accordance with voter-approved bond project list.
 - d. Bond proceeds were not used for salaries of school administrators or other operating expenses of the District.
- 5. We determined that the District has met the compliance requirement of Measure X if the following conditions were met:
 - a. Supporting documents for expenditures were aligned with the voter-approved bond project list.
 - b. Supporting documents for expenditures were not used for salaries of school administrators or other operating expenses of the Districts.

Conclusion

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

Hemet Unified School District
Building Fund (Measure X)
Schedule of Findings and Questioned Costs
June 30, 2022

None reported.

Hemet Unified School District
Building Fund (Measure X)
Summary Schedule of Prior Audit Findings
June 30, 2022

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

DRAFT



Hemet Unified
School District

2021 | 2022

**Annual Report of the Measure X
Citizens' Oversight Committee**

Annual Report of the Measure X Citizens' Oversight Committee Hemet Unified School District

1. INTRODUCTION

The Hemet Unified School District Citizens' Oversight Committee is responsible for verifying the expenditures of Measure X bond proceeds are in accordance with Measure X and reporting to the public on an annual basis. The \$150 Million Measure X Bond was passed by the electorate of the Hemet Unified School District in November 2018.

2. AUTHORIZATION

In November 2000, the voters of the State of California authorized an amendment to the California Constitution (Proposition 39) lowering the voter-approval threshold from two-thirds to fifty-five percent for school districts, as long as certain requirements or restrictions are contained in the general obligation ballot language. Among the stipulations: The ballot measure must contain a specific list of projects, the amount of the bond authorization is limited, and a Citizens' Oversight Committee (COC) must be appointed to oversee the expenditure of funds.

3. COMMITTEE MEMBERSHIP

Representatives of the community serving on the committee are:

Don Edwards, Chair (*Parent/Guardian Representative*)

Randy LeSage (*General Member Representative*)

Kathy Bloom-Rudibaugh, Vice Chair (*Business Representative*)

Steven Bunn (*General Member Representative*)

Dale Brusewitz (*Taxpayer Representative*)

Larry Graves (*Senior Representative*)

4. DUTIES OF THE COMMITTEE

To carry out its stated purpose, the following duties are set forth in the By-Laws of the Citizens' Oversight Committee:

4.1 Expenditure Review

Review expenditures to ensure that bond proceeds are expended only for purposes set forth in the ballot measure and ensure that no bond proceeds are used for teacher or administrative salaries or other operating expenses.

4.2 Annual Report

The Committee shall create an Annual Written Report for the public which shall include a statement indicating whether the District is in compliance with the requirements of Article XIII A, Section 1(b) (3) of the California Constitution; and a summary of the Committee's proceedings and activities for the preceding year.

5. MEETINGS

The COC meets quarterly at the District Office or at school sites. Project and expenditure updates are provided at each meeting with photos/slides by District staff, along with special presentations from District consultants on topics of importance or interest. Agendas are developed from member request and staff input.

Agendas and minutes are posted on the Hemet Unified School District website and agendas are posted at the District Office. Meetings are held in accordance with the Ralph M. Brown Act (Open Meeting Laws). A time for public comments is provided.

6. ACTIVITIES OF THE COMMITTEE

6.1 Budget Review

The Committee receives financial reports for all Measure X expenditures which includes detailed expenditure reports showing encumbrances and uncommitted funds. Financial revenue and expenditure reports are presented in a format consistent with state reporting requirements.

6.2 Project Updates

The Committee is kept up to date on projects through reports from District staff, budget reports, and by meeting at project sites. The intent of Measure X funding is as follows:

Series A: to provide growth and modernization at Winchester Elementary and Little Lake Elementary Schools (design and preconstruction services), new heating, ventilation, and air conditioning (HVAC) at the gymnasiums at Hemet High School and West Valley High School and administration office upgrades at Idyllwild School.

Series B: to provide growth and modernization at Little Lake Elementary School (architectural and construction services), Ramona Elementary School (design and preconstruction services), athletic turf replacement at Hamilton High School, and maintenance projects including asphalt, roofing and playground renovations at various sites.

Series C: to provide growth and modernization at Ramona Elementary School (architectural and construction services) and Whittier Elementary School (design and preconstruction services).

6.3 Annual Report

The Citizens' Oversight Committee is charged with preparing the Annual Report pursuant to Education Code Section 15280 and the COC by-laws. The COC appoints representatives each year to facilitate the development of the report for presentation to the Citizens' Oversight Committee as a whole for review and acceptance. The Annual Report is presented to the Board of Education by the COC Chair and members of the COC. After presentation to the Board of Education, the report in its entirety is placed on the HUSD website for public review.

7. SALE OF BONDS

Measure X was passed in November, 2018.

The first series of Measure X Bonds (Series A) of \$27,500,000 was issued February 13, 2019. The second series of Measure X Bonds (Series B) of \$26,500,000 was issued July 15, 2020. The third series of Measure X Bonds (Series C) of \$35,000,000 was issued September 15, 2021. The fourth series of Measure X Bonds (Series D) of \$30,000,000 was issued December 22, 2022. Proceeds will be spent on items identified on the Bond Project List of Resolution Number 2575 of the Hemet Unified School District.

8. AUDIT

Pursuant to the requirements of Proposition 39, the Committee is charged with receiving and reviewing an annual financial and performance audit of the bond proceeds to ensure that funds have been spent solely on the specified list of projects. This requirement remains in effect until the entire amount of the bond proceeds has been spent.

The Independent Financial and Performance Audits were conducted by Eide Bailly and presented to the Citizens' Oversight Committee at its regular meeting on January 31, 2022. Darrin Watters, Deputy Superintendent, presented the auditor's findings and opinion to the committee. The final audit report for the fiscal year ending June 30, 2022, is posted on the website and was approved at the December 13, 2022 Board Meeting. A copy was given to each Board Member at that time.

9. PROJECTS

The proceeds of the Bonds shall be used only for the construction of school facilities and supporting infrastructure, including the furnishing and equipping of school facilities or the acquisition or lease of real property for school facilities, as specified in the following Bond Project List, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

9.1 Measure X Bond Project List

SAFETY, REPAIR, AND UPGRADE PROJECTS	
The following projects are authorized to be financed District wide:	
STUDENT SAFETY & SECURITY	
<ul style="list-style-type: none"> • Upgrade, replace, acquire and/or install drinking fountains, water bottle filling stations and related water dispensing equipment to provide clean drinking water to students. • Upgrade, expand and/or acquire and install metal detectors, fencing, gates, locks (including keyless entry devices), security lighting, security alarm, security cameras and related security devices and equipment. • The inspection, sampling and analysis of grounds, buildings and building materials to determine the presence of hazardous materials or substances, including asbestos, lead, etc., and the encapsulation, removal, disposal and other remediation or control of such hazardous materials and substances. • The inspection and analysis of grounds, buildings, fixtures and structures, including parking lots, walkways, paths, restrooms, drinking fountains, physical education/athletic fields and facilities, playground areas and equipment, to assess health and safety risks to students, faculty, staff, parents and the public and compliance with local, state and federal building, health, safety, access and other related requirements, including seismic safety requirements, Field Act requirements, access requirements of the Americans with Disabilities Act (ADA) and Occupational Safety & Health Administration (OSHA) requirements, and the improvement, correction, repair or renovation of such grounds, buildings, fixtures and structures or portions thereof identified as such health and safety risks or acquire, install and/or construct other improvements to comply with such laws and requirements. • Reconfigure, renovate, repair, resurface, improve and/or expand roads, sidewalks, parking lots and related areas, and pick-up/drop-off and bus areas to improve ingress/egress and safety and increase capacity to meet site usage. 	

- Construct, acquire and/or install shade structures and related infrastructure.

All or portions of these projects may be used as joint-use projects within the meaning of Section 17077.42(c) of the Education Code (or any successor provision).

SCHOOL MODERNIZATION, RENOVATION, AND UPGRADE

- Modernize, upgrade, renovate, replace, rehabilitate, re-configure, expand, acquire and install, and/or upgrade classrooms, classroom buildings, labs, career technical education facilities, restrooms, common areas and grounds and school support facilities (including library, multipurpose room/auditorium, food storage, preparation and service, cafeteria and office/staff support facilities), whether permanent, portable or modular, including interior and exterior (as applicable) doors, windows, door and window hardware, roofs, rain gutters and downspouts, walls, ceilings and floors and finishes, paint, siding, insulation, casework, cabinets, secured storage, carpets, drapes, window coverings, infrastructure, lighting, sinks, drinking fountains, fixtures, signage, fencing, landscaping, furniture and equipment.
- Renovate, replace, upgrade, acquire, install and/or integrate major site/building utility systems, equipment and related infrastructure and housing, including lighting, electrical (including wiring and related infrastructure for modern technology), heating, refrigeration, cooling and ventilation, water, sewer, gas, irrigation, drainage, and energy efficiency/management monitoring systems, networks, fixtures, equipment and controls.
- Acquire, install and/or construct renewable energy and/or energy-saving systems, improvements and equipment, including photovoltaic solar panels, electricity generation and distribution systems, upgraded insulation, efficient lighting, energy management and conservation systems, and structures to support such systems, improvements and equipment and related infrastructure. Rehabilitate, renovate, upgrade and/or replace such systems, improvements and equipment as needed in the future.
- Replace portable classroom buildings with modular or permanent classroom buildings.
- Modernize, renovate, rehabilitate, re-configure, expand, upgrade, construct and/or equip locker rooms, gymnasiums, physical education/playfield/athletic fields, including turf, and related facilities.
- Upgrade and expand parking and improve ingress/egress for stadiums and athletic facilities.
- Furnish and equip classrooms and other school facilities, including, but not limited to, desks, chairs and classroom furniture, science and lab equipment, school-site maintenance equipment, copy machines, "cubicle" partitions, chairs, storage units and school office equipment, including initial purchases and continued replacement of equipment and furniture as needed.

All or portions of these projects may be used as joint-use projects within the meaning of Section 17077.42(c) of the Education Code (or any successor provision).

SCIENCE, TECHNOLOGY, ENGINEERING, ARTS AND MATH & NEW CONSTRUCTION FOR ENROLLMENT GROWTH

- Construct additional classrooms/classroom buildings, science labs, restrooms, school support facilities and related school facilities.
- Acquire and install technology equipment, fixtures and infrastructure, including computers, tablets, mobile devices, software, interactive educational technology, digital projectors and cameras, monitors, audio systems, video systems, network equipment (including servers, network interface devices, network switches and routers, wireless network equipment, firewalls, network security equipment, racking, power and cooling equipment, wiring and uninterruptible power supplies), etc.

All or portions of these projects may be used as joint-use projects within the meaning of Section 17077.42(c) of the Education Code (or any successor provision).

CAREER TRAINING

- Construct additional classrooms/classroom buildings, career technical education facilities, restrooms, support facilities and related school facilities.

All or portions of these projects may be used as joint-use projects within the meaning of Section 17077.42(c) of the Education Code (or any successor provision).

DISTRICT SUPPORT OPERATIONS

Acquisition of land and construction for expansion/relocation of District support operations including:

- Acquisition of land, rights-of-way and easements for District support operation facilities.
- Expansion and construction of facilities and related infrastructure for District's bus yard and maintenance department.

All or portions of these projects may be used as joint-use projects within the meaning of Section 17077.42(c) of the Education Code (or any successor provision).

NEW ELEMENTARY SCHOOL

Acquisition and construction of a new elementary school and related facilities, including:

- Acquisition of land, rights-of-way and easements made necessary by construction of such facilities.
- Planning, designing, and constructing the school and related facilities, including costs related to construction services, architectural design, engineering, site inspection and testing services and plan review fees.
- Associated onsite and offsite development, demolition of existing structures, and other improvements made necessary for construction of such facilities.
- Construction of such school and related facilities and grounds, including necessary supporting infrastructure.

- Acquisition and installation of fixtures, furnishings and equipment related to the constructed facilities.

All or portions of these projects may be used as joint-use projects within the meaning of Section 17077.42(c) of the Education Code (or any successor provision).

MISCELLANEOUS

All listed bond projects include the following as needed:

- Planning and designing necessary for listed bond projects.
- Acquisition of any rights-of-way, easements, and/or real property made necessary by listed bond projects, or lease of real property for the listed school facilities projects.
- Necessary onsite and offsite preparation or restoration in connection with new construction, renovation or remodeling, or installation or removal of relocatable buildings, including demolition of structures; removing, replacing, or installing irrigation, drainage, utility lines (gas, water, sewer, electrical, data and voice, etc.), trees and landscaping; relocating fire access roads.
- Address other unforeseen conditions revealed by construction, renovation or modernization (including plumbing or gas line breaks, dry rot, seismic and structural deficiencies, etc.).
- Acquire or construct storage facilities and other space on an interim basis, as needed to accommodate construction materials, equipment, and personnel, and interim classrooms (including relocatables/portables) for students and school functions or other storage for classroom materials displaced during construction.
- For any project involving renovation, rehabilitation or repair of a building or the major portion of a building, the District shall be authorized to proceed with new replacement construction/re-construction instead (including any necessary demolition), if the Governing Board of the District determines that replacement and new construction/re-construction is more practical than renovation, rehabilitation and repair, considering the building's age, condition, expected remaining life, comparative cost and other relevant factors.
- Furnishing and equipping of classrooms and other school facilities; furnishing and equipping shall include initial purchases, and scheduled and necessary replacements, upgrades and updating of technology.
- All other costs and work necessary and incidental to the listed bond projects.
- Acquisition of all or a portion of any school site or facility, or an interest therein, or make lease payments with respect to any school site or facility, encumbered in order to finance or refinance the listed school facilities projects.

9.2 Measure X Photo Exhibit

A photographic summary of Measure X funded projects is included as Exhibit A.

10. PROJECT UPDATE AND BUDGET SUMMARYMeasure X Projects – Summary as of 06/30/2022

School Site	Budgeted Revenue	Interest & Misc. Revenue	Paid Expenses	Balance
Gymnasium A/C (WVHS and HHS)	3,349,028	-	3,349,028	-
Bautista Creek ES Playground Renovation	19,500	-	19,500	-
Dartmouth MS Playground Renovation & Roofing	529,620	-	529,620	-
Diamond Valley MS Playground Renovation	19,500	-	19,500	-
Hamilton HS Turf Replacement	651,525	-	651,525	-
Harmony ES Playground Renovation & Painting	78,274	-	78,274	-
Hemet ES Playground Renovation	19,920	-	19,920	-
Idyllwild School Office Expansion	1,500,396	150,000	1,650,396	-
Little Lake ES Modernization & New Construction	24,450,000	840,466	18,909,457	5,911,010
Ramona ES Modernization	13,384,686	-	1,261,930	12,122,756
Whittier ES Modernization	20,000,000	-	351,750	19,648,250
Winchester ES Modernization & New Construction	5,709,354	-	5,709,354	-
West Valley HS Roofing & Asphalt	1,080,545	-	1,080,545	-
Accruals	3,463,739		3,463,739	-
UNALLOCATED Measure X Bond (Series A, B & C)	14,259,670	170,570.79	-	14,430,241
Measure X Bond Proceeds	88,515,756	1,161,037	37,094,537	52,112,256

11. STATEMENT OF COMPLIANCE

The Committee is required to advise the public on the District's compliance with accountability requirements set forth in Article XIII A, Section 1(b)(3) of the California Constitution. This is the section of the State Constitution authorizing general obligation bonds for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities, by 55 percent of the voters of the District voting on the proposition.

Based on a review of budgetary reports and documents presented to the committee by District staff, the Committee concludes that District expenditures of Measure X bond funds are in compliance with the provisions set forth in Measure X, and in conformity with the requirements of Article XIII A, Section 1(b) (3) of the California Constitution as noted above. Information in support of this conclusion is contained in this report.

12. CONCLUDING STATEMENT

As of June 30, 2022, the Measure X funds balance is \$52,112,256.38

The construction for the Ramona Elementary School modernization project is underway and is anticipated to be completed in Summer 2023. Whittier Elementary School Modernization is currently in the construction document phase and has been submitted for state with approvals anticipated during the summer of 2023.

The committee is looking forward to the completion of these much needed capital projects, which will directly benefit our valued students, staff and community.

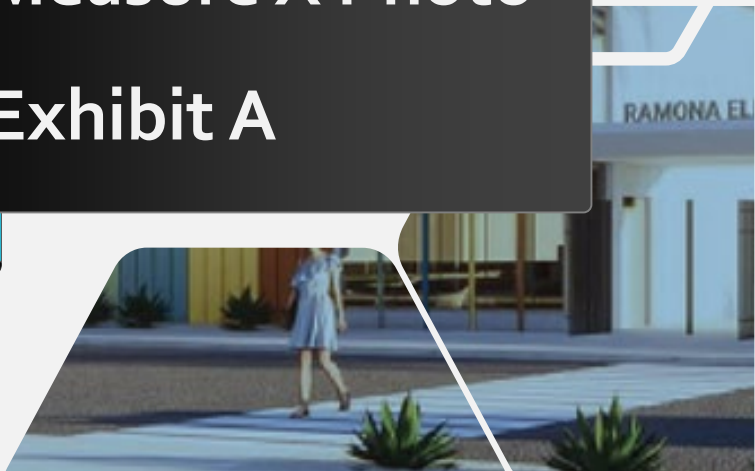
Respectfully submitted,

Don Edwards, Chair

Kathy Bloom-Rudibaugh, Vice Chair

On behalf of the
Independent Citizens' Oversight Committee
Hemet Unified School District
Measure X

Measure X Photo Exhibit A



Little Lake Elementary School⁴⁰ Modernization







Citizens Oversight Committee

Measure X

Hemet Unified School District
January 30, 2023

Darrin Watters – Deputy Superintendent, Business Services
Mike Sattley – Director, Facilities



Measure X Projects

School	Project	Status	Next Major Milestone
Little Lake ES (1951)	Modernization / Security Upgrades	Closeout	Completion
Little Lake ES (1951)	TK Expansion	Construction	Completion
Ramona ES (1963)	Modernization / Security Upgrades / TK Expansion	Construction	Completion
Whittier ES (1966)	Modernization / Security Upgrades / TK Expansion	Construction Documents	DSA Submission
Idyllwild School (1948)	Admin Reconfiguration / Modernization / Security Upgrades	Complete	-
Winchester ES (1957)	Modernization / Growth / Security Upgrades	Complete	-
Hemet HS & West Valley HS	A/C at Gymnasiums	Complete	-
Hamilton HS	Athletic Field Replacement	Complete	-
Harmony ES / Hamilton HS	Exterior Paint / Stucco	Complete	-
West Valley HS / Dartmouth MS	Roofing	Complete	-



Little Lake Elementary School

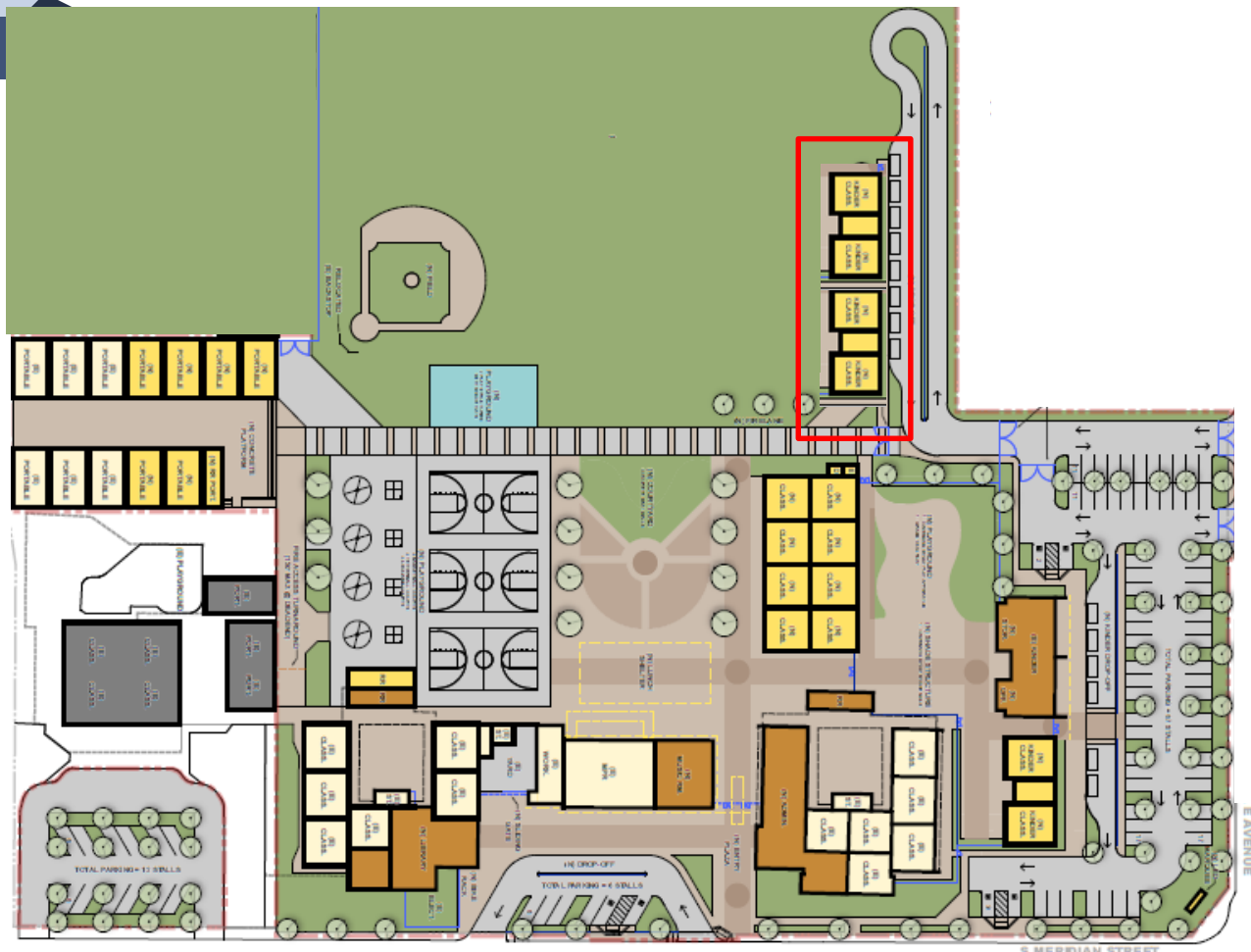
Scope:

- Site modernization, classrooms, pick-up / drop-off / parking reconfiguration, pronounced entry, asphalt replacement

Status:

- Closeout / Punchlist







Little Lake Elementary School TK Expansion

Scope:

- Addition of early childhood classrooms due to Senate Bill 130 / transitional kindergarten

Status:

- Construction





Ramona Elementary School

Scope:

- Site modernization, new classrooms, library, pick-up / drop-off / parking reconfiguration, pronounced entry, drainage improvements, asphalt replacement

Status:

- Construction



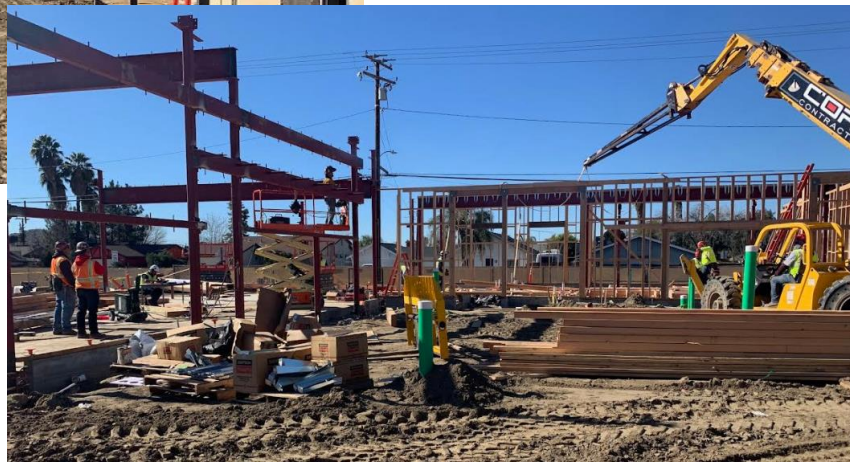


Ramona Elementary School Modernization





Current Status – Ramona Elementary School





Whittier Elementary School Modernization

Scope:

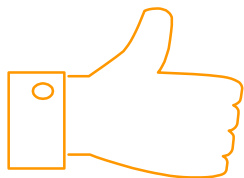
- Site modernization, new classrooms, new library, pick-up / drop-off / parking reconfiguration, pronounced entry, drainage improvements, asphalt replacement

Status:

- Construction Documents







Q&A

Budget & Interest Transfers

School Site	Budget as of 09/30/2022	Budget as of 12/31/2022	Change in Budget	Interest & Misc. Revenue as of 09/30/2022	Interest & Misc. Revenue as of 12/31/2022	Change in Interest	Notes
Gymnasium A/C (WVHS and HHS)	3,349,028	3,349,028	-	-	-	-	Project Completed
Bautista Creek ES Playground Renovation	19,500	19,500	-	-	-	-	Project Completed
Dartmouth MS Playground Renovation & Roofing	529,620	529,620	-	-	-	-	Project Completed
Diamond Valley MS Playground Renovation	19,500	19,500	-	-	-	-	Project Completed
Hamilton HS Turf Replacement	651,525	651,525	-	-	-	-	Project Completed
Harmony ES Playground Renovation & Painting	78,274	78,274	-	-	-	-	Project Completed
Hemet ES Playground Renovation	19,920	19,920	-	-	-	-	Project Completed
Idyllwild School Office Expansion	1,500,396	1,500,396	-	150,000	150,000	-	Project Completed
Little Lake ES Modernization & New Construction	27,443,740	29,443,740	2,000,000	840,466	840,466	-	Phase 1 Project in Construction Closeout Phase 2 (TK) Under Construction Budget Adjustment
Ramona ES Modernization	32,954,354	32,954,354	-	-	-	-	Project Bid Out - Under Construction
Whittier ES Modernization	14,690,000	14,690,000	-	-	-	-	Project in Design Budget Adjustment
Winchester ES Modernization & New Construction	5,709,354	5,709,354	-	-	-	-	Project in Construction Closeout
West Valley HS Roofing & Asphalt	1,080,545	1,080,545	-	-	-	-	Projects Completed
Cost of Issuance Funds (Series A, B & C) Any remaining balance to be applied to Bond Debt Payments	470,000	645,000	175,000	-	-	-	COI Funds Received by US Bank Invoices Pending
UNALLOCATED Measure X Bond (Series A, B, C & D)	-	27,664,429	27,664,429	183,253	191,078	7,825	1QC Interest Posting Bond Issuance, Series D
Measure X Budget Totals	88,515,756	118,355,186	29,839,429	1,173,720	1,181,544	7,825	

Measure X Summary

School Site	Budgeted Revenue	Interest & Misc. Revenue	Paid Expenses	Funds Encumbered	Total Expenses	Balance
Gymnasium A/C (WVHS and HHS)	3,349,028	-	3,349,028	-	3,349,028	-
Bautista Creek ES Playground Renovation	19,500	-	19,500	-	19,500	-
Dartmouth MS Playground Renovation & Roofing	529,620	-	529,620	-	529,620	-
Diamond Valley MS Playground Renovation	19,500	-	19,500	-	19,500	-
Hamilton HS Turf Replacement	651,525	-	651,525	-	651,525	-
Harmony ES Playground Renovation & Painting	78,274	-	78,274	-	78,274	-
Hemet ES Playground Renovation	19,920	-	19,920	-	19,920	-
Idyllwild School Office Expansion	1,500,396	150,000	1,650,396	-	1,650,396	-
Little Lake ES Modernization & New Construction	29,443,740	840,466	24,525,788	5,538,714	30,064,502	219,704
Ramona ES Modernization	32,954,354	-	5,852,182	21,151,330	27,003,513	5,950,842
Whittier ES Modernization	14,690,000	-	1,025,509	232,749	1,258,258	13,431,742
Winchester ES Modernization & New Construction	5,709,354	-	5,709,354	-	5,709,354	-
West Valley HS Roofing & Asphalt	1,080,545	-	1,080,545	-	1,080,545	-
Cost of Issuance Funds (Series A, B & C) Any remaining balance to be applied to Bond Debt Payments	645,000	-	470,000	-	470,000	175,000
UNALLOCATED Measure X Bond (Series A, B, C & D)	27,664,429.32	191,078	-	-	-	27,855,507
Totals	118,355,186	1,181,544.29	44,981,141	26,922,794	71,903,935	47,632,795

Expenditure Summary

School Site	Expenditures as of 09/30/2022	Expenditures as of 12/31/2022	Expenditures Since Previous Meeting
Gymnasium A/C (WVHS and HHS)	3,349,028.22	3,349,028.22	-
Bautista Creek ES Playground Renovation	19,500.00	19,500.00	-
Dartmouth MS Playground Renovation & Roofing	529,620.05	529,620.05	-
Diamond Valley MS Playground Renovation	19,500.00	19,500.00	-
Hamilton HS Turf Replacement	651,525.00	651,525.00	-
Harmony ES Playground Renovation & Painting	78,274.00	78,274.00	-
Hemet ES Playground Renovation	19,920.00	19,920.00	-
Idyllwild School Office Expansion	1,650,395.82	1,650,395.82	-
Little Lake ES Modernization & New Construction	23,718,898.99	24,525,787.98	806,888.99
Ramona ES Modernization	1,507,285.75	5,852,182.23	4,344,896.48
Whittier ES Modernization	598,959.00	1,025,509.00	426,550.00
Winchester ES Modernization & New Construction	5,709,354.34	5,709,354.34	-
West Valley HS Roofing & Asphalt	1,080,544.77	1,080,544.77	-
Cost of Issuance Funds (Series A, B & C) Any remaining balance to be applied to Bond Debt Payments	470,000.00	470,000.00	-
Totals	39,402,805.94	44,981,141.41	5,578,335.47

Expenditure Detail

04/01/2022 through 06/29/2022

Project	Date	Payee	PO#	Warrant#	Amount	Description	Notes
Little Lake ES Modernization & New Construction	10/26/2022	Orbach Huff Suarez & Henderson, LLP	OHSB	14298180	825.00	Legal Services: LLB Agreement Review	Legal Review - LLB Agreement
Little Lake ES Modernization & New Construction	10/05/2022	Inland Foundation Engineering, Inc.	C1225607	14279924	8,607.50	Compaction Tests (Construction)	FINAL
Little Lake ES Modernization & New Construction	10/05/2022	Southland Inspection, Inc.	C1225647	14279939	9,400.00	DSA Inspector	DSA Inspections 09.2022
Little Lake ES Modernization & New Construction	10/20/2022	LNL Property Services	C1225888	14292688	4,495.00	Modernization: Relo Classrooms	2020-23 Little Lake Modernization
Little Lake ES Modernization & New Construction	10/26/2022	Erickson-Hall Construction Co.	C1225003	14298154	103,798.33	Main Building Contractor	Work Through 09.30.2022
Little Lake ES Modernization & New Construction	10/26/2022	Erickson-Hall Construction Co.	C1225003	14298154	21,326.65	Construction Management Fees	Work Through 09.30.2022
Little Lake ES Modernization & New Construction	10/28/2022	HMC Architects	C1224764	14301563	9,041.85	Architect Fees For Plans	A&E Services through 09.30.2022
Little Lake ES Modernization & New Construction	11/04/2022	Southland Inspection, Inc	C1225647	14308321	4,200.00	DSA Inspector	DSA Inspections 10.2022
Little Lake ES Modernization & New Construction	11/16/2022	Erickson-Hall Construction Co.	C1225003	14317420	233,467.58	Main Building Contractor	Work Through 10.31.2022
Little Lake ES Modernization & New Construction	11/16/2022	Erickson-Hall Construction Co.	C1225003	14317420	21,326.65	Construction Management Fees	Work Through 10.31.2022
Little Lake ES Modernization & New Construction	11/18/2022	HMC Architects	C1224764	14319650	7,233.48	Architect Fees For Plans	A&E Services through 10.31.2022
Little Lake ES Modernization & New Construction	11/18/2022	Orbach Huff Suarez & Henderson, LLP	OHSB	14319648	85.50	Legal Services: LLB Agreement Review	Legal Review - LLB Agreement
Little Lake ES Modernization & New Construction	11/28/2022	Erickson-Hall Construction Co.	C1225003	14323916	10,771.36	Main Building Contractor	Work Through 10.31.2022
Little Lake ES Modernization & New Construction	10/28/2022	HMC Architects	C1224764	14301563	6,480.70	Architect Fees For Plans (TK)	A&E Services through 09.30.2022
Little Lake ES Modernization & New Construction	11/30/2022	Elite Food Service	P6045898	14327991	2,017.31	Construction Materials for Trades	Air Curtain - Kitchen Contractor
Little Lake ES Modernization & New Construction	12/09/2022	Southland Inspection, Inc	C1225647	14338158	3,600.00	DSA Inspector	Inspections through 11.30.2022
Little Lake ES Modernization & New Construction	12/09/2022	Erickson-Hall Construction Co.	C1225003	14338247	142,933.55	Main Building Contractor	Work through 11.30.2022
Little Lake ES Modernization & New Construction	12/09/2022	Thompson Engineering Co, Inc	C1225879	14338250	3,315.97	Modernization: TCU Gate Way	2020-23 Little Lake Modernization
Little Lake ES Modernization & New Construction	12/16/2022	Erickson-Hall Construction Co.	C1225003	14344907	199,932.39	Legal Services - CM Agreement LLB Trades	2020-23 Little Lake Modernization
Little Lake ES Modernization & New Construction	12/16/2022	Erickson-Hall Construction Co.	C1225003	14344907	14,030.17	Legal Services - CM Agreement LLB CM	2020-23 Little Lake Modernization
Little Lake ES Modernization & New ConstructionTotals					806,888.99		
Ramona ES Modernization	10/05/2022	Southland Inspection, Inc.	C1226210	14279938	3,800.00	DSA Inspections	Inspections through 08.30.2022

Expenditure Detail

04/01/2022 through 06/29/2022

Project	Date	Payee	PO#	Warrant#	Amount	Description	Notes
Ramona ES Modernization	10/26/2022	Orbach Huff Suarez & Henderson, LLP	OHSB	14298180	920.50	Legal Services: LLB Agreement Review	Legal Review - LLB Agreement
Ramona ES Modernization	11/04/2022	County of Riverside	V#23067	14308393 .30773	2,479.00	County Inspections	Supplemental Inspections
Ramona ES Modernization	11/04/2022	County of Riverside	V#23067	14308391.30774	1,000	County Inspections	Supplemental Inspections (LMS)
Ramona ES Modernization	11/04/2022	Southland Inspection, Inc.	C1226210	14308318	16,400	DSA Inspections	Inspections through 10.31.2022
Ramona ES Modernization	11/09/2022	DLR Group, Inc.	C1225323	14311523	44,057.37	Architect Fees For Plans	Architect Services through 09.30.2022
Ramona ES Modernization	12/09/2022	Southland Inspection, Inc.	C1226210	14338159	15,600.00	DSA Inspections	Inspections through 11.30.2022
Ramona ES Modernization	12/05/2022	Inland Foundation Engineering, Inc.	C1226209	14331842	18,277.50	Tests (Construction)	T&I Inspections through 10.29.2022
Ramona ES Modernization	11/30/2022	Orbach Huff Suarez & Henderson, LLP	OHSB	FT00001138	(920.50)	Legal Services: LLB Agreement Review	Legal Review - LLB Agreement
Ramona ES Modernization	11/30/2022	Orbach Huff Suarez & Henderson, LLP	OHSB	FT00001138	920.50	Legal Services: LLB Agreement Review	Legal Review - LLB Agreement
Ramona ES Modernization	12/19/2022	Erickson-Hall Construction Co.	C1226225	14346515	2,419,077.24	Main Building Contractor	Construction through 10.31.2022
Ramona ES Modernization	12/19/2022	Erickson-Hall Construction Co.	C1226225	14346515	51,345.51	Construction Management Fees	Construction through 10.31.2022
Ramona ES Modernization	12/19/2022	Erickson-Hall Construction Co.	C1226225	14346504	1,720,593.86	Main Building Contractor	Construction through 11.30.2022
Ramona ES Modernization	12/19/2022	Erickson-Hall Construction Co.	C1226225	14346504	51,345.50	Construction Management Fees	Construction through 11.30.2022
Ramona ES Modernization Totals					4,344,896.48		
Whittier ES Modernization	10/12/2022	DLR Group	C1225725	14285836	100,500.00	Architect Fees 09.2022	Whittire Modernization A&E Contract
Whittier ES Modernization	10/26/2022	Division of State Architect	DSA	14298159	175,300.00	DSA Plan Check Fee	Whittire Modernization DSA Fees
Whittier ES Modernization	11/16/2022	DLR Group	C1225725	14317417	100,500.00	Architect Fees For Plans	Architect Fees through 10.31.2022
Whittier ES Modernization	12/16/2022	DLR Group	C1225725	14344903	50,250.00	Architect Fees For Plans	Architect Fees through 11.30.2022
Whittier ES Modernization Totals					426,550.00		