

**Citizens' Bond Oversight Committee
of the Lakeside Union School District
Wednesday, January 27, 2021
4:30 pm**

Zoom Meeting:

Meeting ID: 9 4 0 4 2 9 3 8 7 3 5

Meeting Password: 1 8 5 3 2 5

Please take notice that the Governor of California issued **Executive Order N-29-20** on March 17, 2020. This Order provides, in part, as follows: "All requirements in ...the Brown Act expressly or impliedly requiring the physical presence of members, the clerk or the other personnel of the body, or of the public as a condition of participation in or quorum of a public meeting are hereby waived."

Members of the public may attend the Committee meeting, observe the meeting, and/or participate in public comment telephonically by logging onto Zoom with the meeting ID and password listed at the top. Members of the public who wish to participate in public comment are encouraged to email Aimee McReynolds, Bond Clerk, 1 hour in advance of meeting amcreynolds@lsusd.net using the [Public Comment Form](#).

Meeting Agenda

1. Call to Order and Roll Call –
2. Public Comment – Opportunity for members of the public to address the Committee on any topic on or off the agenda.

Action Item

3. Review and approve meeting minutes from Wednesday, September 30, 2020.

Discussion Items

4. Project Update and Schedule -
 - Lakeside Farms Modernization & parking lot upgrade
 - Tierra del Sol – Gymnasium Modernization
 - Tierra del Sol – Multipurpose Room Modernization
 - Lindo Park – Multipurpose Room Improvements
5. Financial Update -
6. San Diego Tax Payers Association – Bond Transparency Scorecard
7. Adjournment –

Next Meeting: Wednesday, March 31, 2021 – via Zoom, 4:30 pm.

Members of the public who require disability modification or accommodation in order to participate in the meeting should contact Aimee McReynolds at (619) 390-2612 in writing, at least twenty-four (24) hours before the meeting. (Government Code section 54954.2)

Citizens' Bond Oversight Committee

of the Lakeside Union School District

Lakeside Union School District

Zoom Teleconference meeting

MEETING MINUTES for Wednesday, September 30, 2020

1. **Pledge of Allegiance & Call to Order** – Kathy Kassel called the meeting to order at 4:32 p.m. and led the Pledge of Allegiance.
2. **Welcome and Roll Call** – CBOC members present – Jennifer Lee Clancy, David Suter, Frank Hilliker, John Heredia, Kathy Kassel, Liz Higgins. CBOC member absent – Britni Cobb. Staff members present – Erin Garcia, Todd Owens, and Aimee McReynolds.
3. **Public Comment** – There were no public comments.
3. **Review and approve meeting minutes from Wednesday, May 27, 2020** – John Heredia motioned to approve the meeting minutes from May 27, 2020, and Frank Hilliker seconded the motion. Motion carried with 6-0.
5. **Project Update** –
 - **Central Kitchen – Remodel Phase I** – Todd Owens spoke on the status of the Central Kitchen Remodel Phase I and showed photos of how much larger the new freezer is compared to the old one. He pointed out that windows had to be removed and the outside wall had to be stuccoed over where the old windows were to accommodate the larger freezer unit. He also shared pictures of the new refrigerator. New ADA compliant restrooms were also installed and a mop sink room was created. The employees received lockers to protect their personal items.
 - **Parking Lots – Eucalyptus Hills, Lakeview, Riverview, Lemon Crest** – Todd Owens presented before and after pictures of the parking lots at each site.
 - **Tierra del Sol - Gymnasium Modernization** – Todd Owens showed the location of the new gymnasium on the campus. He also showed pictures of the floor plan and an elevation of the new gymnasium.
 - **Tierra del Sol – Multipurpose Room Modernization** – Todd Owens explained that there have been several stakeholder meetings to discuss the best use of the space and the site needs. The renovation will include classrooms, multipurpose room, and food service improvements.
 - **Lindo Park – Multipurpose Room Improvements** – Todd Owens discussed that the stakeholders have met several times and have made excellent progress on the plans and concepts for the Multipurpose Room Improvements and that we are targeting a date of mid December 2020 for Division of State Architect (DSA) submittal.
 - **Lakeside Farms Modernization & parking lot upgrade** – Todd Owens showed photos & drawings for the Lakeside Farms Modernization & parking lot upgrade. He explained that the first phase will be the parking lots with construction to begin in December and should be complete within 60 days. The modernization will include relocation of the front office and food serving areas, as well as renovations of all restrooms on campus.

Erin Garcia introduced Bob Kiesling with Eric Hall & Associates, the District's facilities planning consultant to discuss the Construction Manager Multi-Prime bid that is currently on the District's

website for the Tierra del Sol Gymnasium Project. Bob Kiesling explained that CM Multi-Prime is the best delivery method for this type of project because it allows for a more seamless transition from design to construction and allows for coordination to stay on schedule during construction.

John Heredia asked who the architect is. Todd Owens pointed out that StudioWC is the architectural firm for Tierra del Sol Multipurpose Room Modernization and Gymnasium and AlphaStudio is the architectural firm for Lindo Park Multipurpose Room and Lakeside Farms Modernization. John Heredia also asked who the manufacturer of the Tierra del Sol Gymnasium is. Erin Garcia informed the committee that Modus is the manufacturer of the Gymnasium building and that portions of the building will be built off site and assembled at Tierra del Sol Middle School.

David Suter asked how long the Lakeside Farms project will take. Todd Owens told the committee that construction would start in the Summer of 2021 and should last approximately 8 to 9 months.

Liz Higgins mentioned that the Planning Committee has put in a motion to stop parking from 6:00 am to 10:00 am. near the Lakeside Farms Elementary School. She asked Todd Owens how the District was planning to address the no parking issue. Todd Owens said he is planning to go to Traffic Advisory Committee (TAC) once we get the parking lot done and try to get additional traffic lights. Liz Higgins asked if she and Todd Owens could work together to get big trucks and others to stop parking along the side of the road. Todd Owens told Liz Higgins to check back with him in February after the Lakeside Farms parking lot project is complete.

Frank asked if we had any local contractors on our projects. Todd Owens explained that one of the District's summer projects did have local contractors. The parking lots were completed by Asphalt & Concrete Enterprises (ACE) & San Diego Fence. The Central Kitchen was awarded to a contractor from out of town but they did use at least one local subcontractor.

David Suter asked if all contractors had to be union. Todd Owens answered that the District has no requirement that contractors have to be union; however, they do have to pay prevailing wage.

4. **Financial Update** – Erin Garcia presented the Budgets vs. Commitments and Expenditures report. She explained that #760 is a placeholder for the sale of the third and final issuance of Measure L, Series C bond funds. The goal with this last portion of bond funds is to do an RFP for energy efficiency projects (HVAC, lighting, roofing) so that we can achieve operational budget savings for the District's bond investment.

Liz Higgins asked if the District has ever worked with SDG&E for solar. Erin Garcia mentioned that we have not worked with them recently and that this project may include solar, but the focus will be on upgrades to install more efficient lighting and HVAC systems to achieve the greatest possible savings. Bob Kiesling explained that the purpose of doing the RFP would be to have a complete energy analysis to get recommendations for which projects will generate the greatest energy savings.

Kathy Kassel asked if it will take the all of the \$6 million to do the energy projects and Erin Garcia said that she expected it to use up the entire amount. Ramona Unified School District recently completed a similar project at all schools in their district, and it cost \$12 million. Ms. Garcia said that the district may need to use other financing options, such as on-bill financing with SDG&E, or low-interest loans to complete everything if the \$6 million in remaining bond funds is not sufficient.

Frank Hilliker asked if we have done on-bill financing with SDG&E. Erin Garcia pointed out that the District has used this in the past, but not on any recent projects. He said it definitely helped him with his business. Frank Hilliker also asked if the energy analysis can be done in house. John Heredia explained that it is not possible to do this type of analysis in house because it is a highly specialized task. Mr. Heredia also mentioned that he works at a larger school district, and that he knows from experience that replacing

lighting and HVAC's will produce huge energy savings.

Todd Owens explained that most of the District's HVAC units are 40-45 years old and are due for an upgrade. He spoke on the District's desire to go with the more cost effective and energy efficient LED lights at the sites that do not have these. Three school sites did get LED lighting upgrades with Prop 39 funds a couple years ago.

Liz Higgins inquired about interest earned on bond funds and Erin Garcia reported that \$535,220 of interest has been earned on the Measure L bond funds from April 2015 through June 2020.

David Suter asked if there is an anticipation of students coming back to class full-time soon and Erin Garcia explained that the Board will revisit the plan to go back to in person learning at the October 8, 2020, Board Meeting.

7. Adjournment – Meeting adjourned at 5:11 pm.

LAKESIDE USD

MEASURE L - PROGRAM SUMMARY

1/21/2021

2020/2021 BOND PROJECTS	Construction Estimate
Lakeside Farms / Parking Lot	\$1.2M (\$825K bid)
Tierra Del Sol / Gym	\$5.1 - \$5.8M
Tierra Del Sol / MPR	\$1.2M
Lakeside Farms Modernization	\$2.6M (\$3.1M current)
Lindo Park / MPR	\$3.4M

DSA Submit	DSA Approval
May-2020	Oct-2020
May-2020	Oct-2020
Dec-2020	Apr-2021
Dec-2020	Apr-2021
Dec-2020	Apr-2021

Bid Opening	Board Approval
Dec-04-2020	Dec-17-2020
Jan-21-2021	Feb-11-2021
May-2021	May-2021
May-2021	May-2021
May-2021	May-2021

Construction Start	Construction Completion
Dec-21-2020	Feb-15-2021
Feb-2021	Jan-2022
Jun-14-2021	Sep-30-2021
Jun-14-2021	Feb-2022
Jun-11-2021	Feb-2022



Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

Project Name	Budget		Commitments		Expenditures	
	Total Budget	% Budget Committed	Total Commitments	% Budget Spent	Total Expenditures	% Budget Spent
700 - District-Wide (A) - Wireless Infrastructure	314,541	100.0%	314,541	100.0%	314,541	100.0%
700 - District-Wide (G) - Security Camera Infrastructure Upgrade	196,290	100.0%	196,290	100.0%	196,290	100.0%
700 - Measure L - Meas L Bond Admin - All Series	278,593	100.0%	278,593	100.0%	278,593	100.0%
715 - LTECHNOLOGY - Technology upgrade/expansion	1,639,814	100.0%	1,639,814	100.0%	1,639,814	100.0%
734- District-Wide - Monitor Replacements	917,482	100.0%	917,482	100.0%	917,482	100.0%
736 - Measure L - Series B - Bond Management	1,052,454	59.9%	629,991	59.9%	399,659	38.0%
737- EH & WG - Fire Alarm Replacement	301,315	100.0%	301,314	100.0%	301,314	100.0%
738- MS-Shade Structure - EH/WG Shade Structure	694,773	100.0%	694,773	100.0%	694,773	100.0%
739- LMS Roof - Old Hall Roof Replacement	268,036	100.0%	268,038	100.0%	268,038	100.0%
740- LF/LMS Flooring - LF/LMS Flooring	467,819	100.0%	467,819	100.0%	467,819	100.0%
742- Lindo Park - Lindo Park HVAC	156,694	100.0%	156,694	100.0%	156,694	100.0%
744- Lemon Crest - LC - Walkway Maintenance	74,500	100.0%	74,500	100.0%	74,500	100.0%
745- DW Video Surveillance - District Wide Video Surveillance	363,894	100.0%	363,894	100.0%	347,526	95.5%
746- Lakeside Farms - Lakeside Farms Modernization	2,945,000	10.8%	317,400	10.8%	233,681	7.9%
747- Lakeside Farms - LF - Parking Lot	1,413,000	65.0%	918,926	65.0%	88,127	6.2%
748- Lindo Park - LP Multipurpose Improvements	4,264,320	9.1%	386,550	9.1%	285,000	6.7%
749- Tierra Del Sol - TDS Gym Modernization	6,025,000	46.7%	2,814,456	46.7%	217,078	3.6%
750 - Central Kitchen Remodel Phase I - Central Kitchen Remodel Phase I	710,167	96.6%	685,859	96.6%	660,654	93.0%
752- Lakeside Farms - LF-Vacant Lot	69,880	100.0%	69,880	100.0%	69,880	100.0%
753 - District Wide Parking Lots - District Wide Parking Lots	1,810,000	79.7%	1,443,426	79.7%	1,404,710	77.6%
754 - Tierra Del Sol - TDS MPR Modernization	1,650,000	10.1%	166,161	10.1%	15,250	0.9%
760 - Measure L, Series C - Measure L, Series C	6,477,680	0.0%	-	0.0%	-	0.0%
Totals	32,091,253	40.8%	13,106,402	40.8%	9,031,424	28.1%

GREEN = Complete
Yellow = In progress
Orange = Future



Revenue Transactions

Actual and projected revenue transactions.

Revenue Transactions

Date	Fiscal Year	Type	Amount	Revenue Category	Revenue SubCategory	Fund Category	Fund Code
04/16/2015	FY 14-15	Actual	2,900,000	Bond Revenue	Bond Issue	Local	21-39 - Bond Fund
06/30/2015	FY 14-15	Actual	325,729	Augmenting Revenue	Other	Local	21-39 - Bond Fund
06/30/2015	FY 14-15	Actual	8,926	Augmenting Revenue	Earned Interest	Local	21-39 - Bond Fund
06/30/2016	FY 15-16	Actual	9,428	Augmenting Revenue	Earned Interest	Local	21-39 - Bond Fund
06/30/2017	FY 16-17	Actual	9,168	Augmenting Revenue	Earned Interest	Local	21-39 - Bond Fund
06/30/2017	FY 16-17	Actual	375,816	Augmenting Revenue	Bond Issue	Local	21-39 - Bond Fund
06/30/2018	FY 17-18	Actual	9,925	Augmenting Revenue	Earned Interest	Local	21-39 - Bond Fund
11/15/2018	FY 18-19	Actual	15,271,075	Bond Revenue	Bond Issue	Local	21-39 - Bond Fund
03/12/2019	FY 18-19	Actual	6,852	Bond Revenue	Earned Interest	Local	21-39 - Bond Fund
06/30/2019	FY 18-19	Actual	230,560	Augmenting Revenue	Earned Interest	Local	21-39 - Bond Fund
06/30/2019	FY 18-19	Actual	(260,072)	Bond Revenue	Cost of Issuance	Local	21-39 - Bond Fund
12/18/2019	FY 19-20	Actual	81,193	Augmenting Revenue	Earned Interest	Local	21-39 - Bond Fund
03/16/2020	FY 19-20	Actual	70,881	Augmenting Revenue	Earned Interest	Local	21-39 - Bond Fund
06/23/2020	FY 19-20	Actual	64,930	Augmenting Revenue	Earned Interest	Local	21-39 - Bond Fund
06/30/2020	FY 19-20	Actual	51,736	Augmenting Revenue	Earned Interest	Local	21-39 - Bond Fund
09/01/2020	FY 20-21	Actual	90,000	Augmenting Revenue	Earned Interest	Local	21-39 - Bond Fund
11/17/2020	FY 20-21	Actual	38,757	Augmenting Revenue	Other-Grant	Local	13-00 - Cafeteria Special Revenue Fund
01/15/2021	FY 20-21	Projected	35,000	Augmenting Revenue	Earned Interest	Local	21-39 - Bond Fund
04/15/2021	FY 20-21	Projected	35,000	Augmenting Revenue	Earned Interest	State	35-00 - State School Facilities Fund
07/15/2021	FY 21-22	Projected	35,000	Augmenting Revenue	Earned Interest	State	35-00 - State School Facilities Fund
07/31/2021	FY 21-22	Projected	1,000,000	Augmenting Revenue	Other	Local	25-19 - Developer Fees
08/15/2021	FY 21-22	Projected	13,100,000	Bond Revenue	Bond Issue	Local	21-39 - Bond Fund
Total			33,489,905				



School Bond Transparency in San Diego County

September 2020

OVERVIEW AND INTENT

Since its establishment in 1988, the San Diego Taxpayers Educational Foundation (SDTEF) has conducted research on issues relevant to taxpayers, including the transparency of public institutions that are funded by taxpayer dollars. Taxpayers should be able to easily determine whether school district officials have carried out their promises to effectively use funds to construct new buildings and upgrade facilities.

Schools should be as transparent as possible with their bond program information and how they are allocating funds, so the purpose of this report is to evaluate whether San Diego schools with active bond programs are meeting the standards of transparency. This report is the most recent update of the SDTEF 2007 study, which created the San Diego County Taxpayers Association's "Oversight Committee Best Practices," last amended in May 2019, to appraise the transparency of schools' Independent Citizen Oversight Committees (ICOCs). **It should be noted that the scope of this study evaluates only the transparency and not the quality of bond programs, measuring the public existence of information needed for taxpayers to assess the overall performance of school bond programs.** We do not evaluate the accountability of schools' bond programs, and whether they are honestly listing their spending. We can only evaluate the extent to which they make their bond materials publicly available. The Transparency Report Card does not comment on the quality of material available or ease of access. Our recommendations at the end of this report, however, suggest how to improve these aspects of a district's bond program.

This year, there was a region wide downward trend of scores. Of the twenty-five fully evaluated school districts, the average transparency grade of ICOCs was 88.7%, down from 91.8% in 2019. Unfortunately, there were no perfect scores this year, since none of the schools met the last two

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requirements: performance audits still remained very narrow in scope and did not meet the SDCTA minimum standards for oversight committee best practices, and no school districts passed a resolution to require a set of standards for performance audits that would give ICOCs more freedom to contribute and improve the bond program's transparency. After warning the districts of these concerns about Performance Audits every year, SDTEF hopes that the official counting of these points will encourage districts to widen their scope and thus improve the transparency of their reports in following years. Of the twenty-nine districts, only six failed to meet at least 70% of the criteria examined. Eighteen out of twenty-nine school districts (62%) met over 85% of the categories, compared to 80% in 2019.

FINDINGS

Currently, twenty-nine schools in San Diego County have active facilities bond programs, but we have current scoring data on twenty-four. We did not fully evaluate five school districts, since their bonds were recently passed in 2018 or 2020: Borrego Springs Unified School District, Del Mar Union School District, Mountain Empire Unified School District, Santee School District, and San Ysidro School District. These five schools received scores out of 15 based on their ICOC website transparency, but were not graded on the second half of criteria regarding reports and audits because they have not issued bonds for the 2018-19 fiscal year. While SDTEF has included them in its Transparency Report Card and summary report, it will begin scoring their performance in 2021 to allow for the issuance of bonds and the construction of projects. The remaining twenty-four schools were graded out of 27 points, as all were expected to have financial and performance audits as well as annual reports. These are the twenty-nine districts with current bonds:

- F Borrego Springs Unified School District
- A- Cajon Valley Union School District
- A- Cardiff School District
- A- Carlsbad Unified School District
- A- Chula Vista Elementary School District
- B- Del Mar Union School District
- C- Encinitas Union School District
- A- Escondido Union School District



- C- Fallbrook Union High School District
- A- Grossmont Union High School District
- A- Grossmont-Cuyamaca Community College District
- A- Lakeside Union School District
- A- Lemon Grove School District
- A- MiraCosta Community College District
- F Mountain Empire Unified School District
- F National School District
- A- Oceanside Unified School District
- A- Palomar Community College District
- A- San Diego Community College District
- B+ San Diego Unified School District
- A- San Dieguito Union High School District
- A- San Marcos Unified School District
- F Santee School District
- D San Ysidro School District
- A- Solana Beach School District
- C- South Bay Union School District
- A- Southwestern Community College District
- F Sweetwater Union High School District
- C- Vista Unified School District

Overall, there is much room for improvement. Again, SDTEF is concerned about the inability of districts to update bond-related materials in a timely manner. However, in light of the COVID-19 pandemic, SDTEF understands that publication and timely updating may have been put on pause along with many other operations as priorities shifted.

In previous years, SDTEF has frequently communicated with school districts about their ICOC websites, pointing out missing information and reminding them to update their pages. This year, in an effort to capture real time transparency and increase the legitimacy of this transparency evaluation, SDTEF reduced back and forth communication with districts. This is to encourage schools to be truly transparent by uploading their materials in a timely fashion regardless of the incentive or pressure from an outside organization. One email was sent to all districts alerting them of the commencement of the evaluation, and schools were given one week to update missing information. After that, the scores were final. This, in combination with the nationwide



circumstances and the two newly counted criteria, saw that scores were lower than in previous years. However, this offers ample room for improvement and upward trends of scores in the coming years. After all, SDTEF’s goal is to push districts to hold themselves accountable for their bond program transparency.

SDTEF is also interested in continuing its dialogue on the standards of Performance and Financial Audits by observing auditors’ trends. In all cases, we found that the independent auditor that executes the performance audit is the same auditor responsible for the financial audit. The following list outlines the firms that conducted the required third-party independent audits, with a frequency tally for each:

- Christy White Associates ••••••••
- Clifton Larson Allen LLP •
- Crowe LLP •
- CWDL CPA ••
- EideBailly LLP (formerly Vavrinek, Trine, Day & Co., LLP) ••••
- Nigro & Nigro, PC •
- The Pun Group •
- Wilkinson Hadley King & Co. LLP ••••••••

A recurring concern is with the scope of performance audits. They tend to be too narrowly focused on law compliance and do not provide recommendations to improve the general bond program or the oversight committee. In 2017 and 2018, districts struggled to meet SDCTA Performance Audit Standards, which are based off of SDCTA’s “[Oversight Committee Best Practices](#)” that were physically sent to each school district and taught in educational courses on bonds. Therefore, in May 2019 SDCTA amended its Best Practices to further clarify the standards for performance audits, adding new transparency criteria effective 2020. These requirements will be discussed in the Recommendation section.

RECOMMENDATIONS



Recommendation #1: Review the recently amended SDCTA Standards on Performance Audits and pass a resolution requiring specific elements of oversight during the performance auditing process.

As was the case in 2017 and 2018, most of the districts' performance audits fail to truly evaluate the performance of a school district's facilities bond program. A performance audit's aim should not be to evaluate financial compliance with law. Instead, a performance audit should aim to increase accountability in the actual construction process.

After conducting the development of best practices on Performance Audits through a public process, SDCTA developed two new criteria that are incorporated into the 2020 Transparency Report Card and that it recommends the districts review and implement to keep or increase their scores:

(1) Performance Audits meet SDCTA Standards: Performance audits are in line with SDCTA's Oversight Committee Best Practices requirements.

The performance audit scope should align with the construction progress to measure the effectiveness of the bond program. In order to assist the oversight committee, SDCTA proposes the scope of work for the Performance Audit must include a review of at least the following:

- Current Bond Program Management Program/Plan
- Construction Project Delivery Methods and Performance Analysis
- Review of Project Budgets and Program Performance and Forecasting
- Evaluation of Overall Transparency of Bond Program

(2) Did the district pass a resolution on Performance Audits? Did the oversight committee pass a resolution requiring the following elements of the Performance and/or the Financial Audit:

- That the District conduct a Performance Audit that considers the appropriate scope and ways to improve Program effectiveness and efficiency;
- That a member of the oversight committee is involved in the auditor selection process and in the development of the audit's scope of work; and
- That the oversight committee review the Performance and Financial Audits



before they are presented to the Board

SDTEF would like to address an issue with the wording in last year's transparency report, where the new criteria was written as "Did the oversight committee pass a resolution on Performance Audits?" instead of "Did the **district** pass a resolution on Performance Audits?" As ICOCs do not have the authority to pass resolutions on audits, it was a mistake on our end and we apologize for any confusion it may have caused.

Recommendation #2: Update all information on the oversight committee's website on a regular basis, including posting up-to-date agendas, minutes, financial and performance audits, and annual reports.

Access to up-to-date information remains vital to transparency. Districts should frequently update all website materials to reflect the most accurate information. Audits and financial reports should be available in a more timely fashion, as they should take no longer than a few months to prepare. Similarly, project status updates should be regularly provided— not just as budget updates, but construction progress with expected timelines for completion as well. While it is the practice of SDTEF to provide an initial assessment of our findings to the districts, this should not serve as a reminder to share all of this information with taxpayers.

Recommendation #3: Adjust oversight committees' websites for easier navigation.

Simply including all of the recommended information such as financial audits and meeting minutes does not guarantee transparency. Instead, an ideal ICOC website would organize these files by type and date in separate links, so that any interested party could easily find the information available. All files are important, but they are often not easy to differentiate between, especially when uploaded with a nondescript file name. Carlsbad Unified School District, MiraCosta Community College District, and Cajon Valley Union School District have showcased exemplary organization of its ICOC website. These districts stand out for having a website with a user-friendly interface in which all information is categorized and presented separately for better navigation, and the ICOC page is clearly labelled on their homepage.

In the future, SDTEF may consider evaluating accessibility of bond information by recording how many clicks are required to go from the district's home page to their ICOC page. Some



schools require you to click through many subheadings in order to find the bond information, which is not intuitive and causes friction for users. Some links take users to In addition, to make sure all taxpayers are able to freely and easily use the district’s website, SDTEF may incorporate criteria from the [Web Content Accessibility Guidelines](#) that will check compliance with state-mandated laws that allow disabled persons to navigate government websites. Currently, all government websites are required to comply with Level AA of the WCAG 2.0 to ensure accessibility. Although school websites are not officially categorized as government websites, they are tools that are necessary for parents, students, and taxpayers looking for bond information to use, so they should be usable to all types of people.

Recommendation #4: Use the best-established oversight committees as models when starting an oversight committee.

In order to properly establish themselves, new school districts and their ICOCs should turn not only to the San Diego County Taxpayers Association’s “Oversight Committee Best Practices,” but should also look toward the most transparent established ICOCs as models for success. By following the already established methods that have proven successful in other school districts, such as the proper and timely dissemination of information that districts like Grossmont-Cuyamaca Community College District, Cajon Valley Union School District, and San Diego Community College District have shown, new ICOCs can more easily establish themselves as transparent.

CRITERIA


On the District’s ICOC Website	
Committee Bylaws	A link to the committee bylaws is available on the ICOC website.
Member Information	A list of the names of all ICOC members is available on the ICOC website.
Meeting Agendas and Minutes	Links to the most up-to-date meeting minutes and agendas are available on the ICOC websites.
Additional Meeting Materials	Links to attachments, appendices, presentations, and other additional materials for every ICOC meeting are available on the ICOC website.

Annual Reports	A link to the Annual Reports is available on the ICOC website.
Performance Audits	A link to separate Performance Audits is available on the ICOC website, or under a separate heading within the Financial Audits.
Financial Audits	A link to the Financial Audit is available on the ICOC website.
Project List	All projects currently being funded by the bond are listed on the ICOC website.
Project Descriptions	A brief written description of each project can be found on the ICOC website.
Project Progress	The current status and plan of action for each project can be found on the ICOC website.
Bond Background	A brief description of the bond, for what it is intended, when it was passed, and its amount can be found on the ICOC website.
Contact Information	The school district phone number and an email address of the ICOC point of contact is listed on the ICOC website.
Vacancies listed	Any committee vacancies, expected vacancies, or lack of vacancies are listed on the ICOC website.
Number of Vacancies	The number of current ICOC committee vacancies is listed on the ICOC website. While this is not a scored criterion, SDTEF recommends having no vacancies when possible.
2019 Reports Available	The 2019 Audits and Annual Reports are available on the ICOC website. This criterion must be met in order to meet the criteria listed below.

On the 2019 Annual Report and/or Audits	
Budget Overview	A breakdown of how the budget was allocated for the past year is found in the annual report or audit.
Program Status Updates	An explanation of the current status of the bond program is found in the annual report or audit.
Detailed Discussion of Projects	A detailed discussion about what was accomplished in the past year and future plans for bond projects are found in the annual report
Basic Financial Information	Basic financial information can be found in the audit in accordance with general auditing standards.
Expenditures Itemized by Project/Site	All expenditures are itemized by project within the Financial Audit.

Prop 39 Required Audit Findings	Audits fulfill the requirements set forth by Proposition 39.
Additional Recommendations	There is a separate heading within the Audit called “Additional Recommendations,” or a clear list of recommendations by the Auditor is easily found within the Audit.
Detailed ICOC Member Information	Section includes member names and positions, as well as contact information for at least one member.
Project Progress Report	The current status of all projects, further work that needs to be completed, and a general timeline for expected completion can be found in the annual report or audit.
Audits Performed by Third Party	Audits are performed by an independent auditor in accordance with the law.
Performance Audits meet SDCTA Standards	Performance audits are in line with SDCTA’s Oversight Committee Best Practices requirements.
Did the District pass a resolution on Performance Audits?	<p>Did the District pass a resolution requiring the following elements of the Performance and/or the Financial Audit:</p> <ul style="list-style-type: none"> • That the District conduct a Performance Audit that considers the appropriate scope and ways to improve Program effectiveness and efficiency; • That a member of the oversight committee is involved in the auditor selection process and in the development of the audit’s scope of work; and • That the oversight committee review the Performance and Financial Audits before they are presented to the Board?

[Insert Spreadsheet]



**SDTEF 2020 SCHOOL BOND
TRANSPARENCY REPORT CARD**

BORREGO SPRINGS UNIFIED SCHOOL DISTRICT	F
CAJON VALLEY UNION SCHOOL DISTRICT	A-
CARDIFF SCHOOL DISTRICT	A-
CARLSBAD UNIFIED SCHOOL DISTRICT	A-
CHULA VISTA ELEMENTARY SCHOOL DISTRICT	A-
DEL MAR UNION SCHOOL DISTRICT	B-
ENCINITAS UNION SCHOOL DISTRICT	C-
ESCONDIDO UNION SCHOOL DISTRICT	A-
FALLBROOK UNION HIGH SCHOOL DISTRICT	C-
GROSSMONT UNION HIGH SCHOOL DISTRICT	A-
GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT	A-
LAKESIDE UNION SCHOOL DISTRICT	A-
LEMON GROVE SCHOOL DISTRICT	A-
MIRACOSTA COMMUNITY COLLEGE DISTRICT	A-

**SDTEF 2020 SCHOOL BOND
TRANSPARENCY REPORT CARD**

MOUNTAIN EMPIRE UNIFIED SCHOOL DISTRICT	F
NATIONAL SCHOOL DISTRICT	F
OCEANSIDE UNIFIED SCHOOL DISTRICT	A-
PALOMAR COMMUNITY COLLEGE DISTRICT	A-
SAN DIEGO COMMUNITY COLLEGE DISTRICT	A-
SAN DIEGO UNIFIED SCHOOL DISTRICT	B+
SAN DIEGUITO UNION HIGH SCHOOL DISTRICT	A-
SAN MARCOS UNIFIED SCHOOL DISTRICT	A-
SANTEE SCHOOL DISTRICT	F
SAN YSIDRO SCHOOL DISTRICT	D-
SOLANA BEACH SCHOOL DISTRICT	A-
SOUTH BAY UNION SCHOOL DISTRICT	C-
SOUTHWESTERN COMMUNITY COLLEGE DISTRICT	A-
SWEETWATER UNION HIGH SCHOOL DISTRICT	F
VISTA UNIFIED SCHOOL DISTRICT	C-