



Citizens' Bond Oversight Committee (CBOC)

2019 Annual Report

July 1, 2018 – June 30, 2019

Letter from the Chair

Dear Citizens of Dixon,

As Chair of the Dixon Citizens' Bond Oversight Committee (CBOC), I am pleased to offer you our second Annual Report. As a quick review, voters in the District approved a \$30,400,000 bond issuance as the result of a ballot measure, which passed by over 55% on November 8, 2016. The proceeds from these bonds are dedicated to three major items: 1) Repair, renovate, and reopen the former Dixon High School as the John Knight Middle School for grades six to eight; 2) Improve the security and safety at all schools and make upgrades to comply with the American with Disabilities Act , and 3) Repair and renovate Anderson Elementary School. Most of the recent efforts have focused on the first two items.

The two requirements to receive this type of bond funding are: 1) a financial and performance audit be conducted by an independent accounting firm, and 2) a citizens' oversight committee be established to issue an annual report to the community. The audit report has been prepared by James Marta and Company LLP each year, covering the fiscal year ending on June 30 and was released around the end of November. The CBOC reviewed the audit report and then issued our annual report to the community.

This is our second report, covering financial items through June 30, 2019. Our first report covered similar items through June 2018. There was no specific report for items through June 2017, although James Marta issued their audit report, and we covered pertinent items in our first report. We held our first meeting on June 28, 2017 a few days before the end of the fiscal year. In retrospect, it would have been preferable to issue a short report covering issues such as the delay in forming a CBOC and providing background information on the bond issue. Going forward, the CBOC will continue the schedule of issuing our annual report after the audit report has been prepared and reviewed.

The CBOC shares in the disappointment with the community and students in the delay of opening John Knight Middle School. As of the January 2020 CBOC meeting, everything seemed on track, but the emergence of the global pandemic of COVID-19 changed everything. The District took the decision to notify the CBOC and the community on April 22nd of the new date to open John Knight Middle School, estimated to be after winter break when school resumes. Major issues causing the delay were unexpectedly large change orders for kitchen renovations and the need for extensive window replacements. COVID-19 triggered some disruptions and delays to the construction supply chain, both for custom ordered items and availability of specialized construction workers. Of course, there is no viability on when health concerns will allow school to open, or in what manner. Thus, the District chose not to rush the construction efforts or risk moving students into a school with ongoing renovations.

Letter from the Chair

The body of this annual report represents the time and effort from volunteers willing to perform this vital oversight task. It has been a pleasure to work with Gary Riddle, Jorjet Potier, Julie Mustard, Andrea Kett, Robert Strong, and Jack Caldwell. Most of the financial summary in this report was organized by Jorjet Potier. Without her skill, the community would not have as much detailed information. She deserves our gratitude for the hours spent matching documents to ensure financial agreement and pointing out areas of concern. Unfortunately, work demands, and other activities prevented Robert Strong and Jack Caldwell from attending many of our meetings. Mr. Strong resigned in September 2019 and Mr. Caldwell resigned in January 2020, leaving only five committee members. At a School Board meeting held on March 5th, Mr. Robert Sanchez was appointed as new member to the CBOC, thereby leaving only one vacancy.

A construction program management firm, School Site Solutions, Inc. (SSSI) is now managing the construction activity for the District. Leigh Coop, a representative with that firm, is serving as the contact with the CBOC. She has brought in software to track all expenses, so they can be presented to the CBOC in a clear manner, defined by the various construction projects. As a convenient overview, there is a dashboard of the projects, showing the percent completion, fund expenditures, and timeline estimates. Using a summary of all recorded expenses assigned to Measure Q expenses by the District, the CBOC can cross-check all items with the information presented by SSSI to see how money was spent.

The CBOC has a new website: <https://www.dixonusd.org/bondinfo>. The link can be found on the District's main website. This site has been available since summer of 2019 and is managed by the District's webmaster, Alex Elliot. This allows the CBOC to request changes and post information in a timely manner, instead of working through a third-party vendor.

The Dixon CBOC has served its oversight role of the Measure Q funds. We have reviewed all budget items as presented by SSSI. At school board meetings, the CBOC has provided a three-minute summary to school board members after each meeting. Both the CBOC and School Board meetings can now be reviewed in the Granicus system. Vice Chair, Gary Riddle, submitted an interim report in December, highlighting the financial aspect. The District schedules periodic walk-throughs of the construction at JNMS and these updates are published in the two Dixon newspapers.

The District and the CBOC still need to improve on several items. We did not plan well for the review of the 2019 Audit report and needed an ad-hoc meeting to perform that task in February 2020. It has

Letter from the Chair

sometimes been challenging to get needed documents from the District in a timely manner. There have been several cost overruns at the John Knight Middle School, pertaining to termite control, kitchen upgrades, window replacement, and unexpected roof repair on numerous buildings. Fortunately, some of these expenses have been offset by cost saving elsewhere. Some contingency costs were factored into the construction cost estimates, which provided a financial cushion. Silveyville Fire/Life Safety Project came \$1 million under budget – only minor repairs and programming to the existing system, along with connecting speakers, was the solution to the facility need there. There are also options of planning cost saving for the future renovation of Anderson Elementary school. Funds outside of Measure Q might be available as specific grant money from the State, perhaps in 2023, assuming a strong economic recovery from COVID-19.

In summary, the Dixon CBOC members can state to the best of our ability, we believe the Measure Q Bond money used by the District has been spent appropriately. In addition, the outside audit report did not uncover any financial issues. We welcome your feedback to the committee. This is the “Citizens” Bond Oversight Committee – it belongs to all citizens of Dixon. If you are aware of inappropriate spending or questionable actions, please bring it to our attention. Thank you for the trust the community has placed in the Dixon CBOC. Please feel free to reach out to any member with concerns or ideas.

Sincerely,

Tad Smith

Spring, 2020

Citizens’ Bond Oversight Committee Chair

CBOC Roles and Activities

Background

Proposition 39 (Local School Construction Bonds Act of 2000) was passed in 2000 allowing bond measures for school construction to pass with a 55% majority vote. In November 2016, the community passed Measure Q, a \$30.4 million general obligation bond for capital improvements to school facilities. Full text to the Measure Q can be found in this website:

http://images.pcmac.org/Uploads/DixonUSD/DixonUSD/Divisions/DocumentsCategories/Documents/Measure_Q_-_Full_Text.pdf

A Facilities Needs Assessment was completed by the District prior to the election, to determine the Bond Project List. The Bond funds will repair, renovate and reopen Old Dixon High School as a Grade 6 to 8 Middle School; repair/renovate Anderson Elementary School; and improve security/safety at several sites; and improve compliance with the Americans with Disabilities Act of 1990 (ADA) at District schools.

The first series of Measure Q general obligation bonds (Series A) were issued on April 6, 2017 in the amount of \$19,230,000 at an issuance cost of \$230,000, and a premium of \$971,554. The next and final series of Measure Q general obligation bonds (Series B) were issued on May 30, 2019 in the amount of \$11,700,000 at an issuance cost of \$259,235, and a premium of \$1,073,459, due to an increased interest rate.

These bonds have fixed interest rates from 2% to 5% and mature starting in August 1, 2018 and ending in August 1, 2040. All homeowners and business owners within the Dixon USD are being taxed for the repayment of the general obligation bonds to finance these projects.

After a request by the Solano Taxpayers Association, the Solano County Auditor-Controller has acknowledged that the combined property tax assessments for Measure Q and Measure J (2003 New High School) should and will be listed separately on property tax statements for the 2019-20 fiscal year. Both assessments were combined on the 2016-17 and the 2017-18 tax statements. As reported in the

CBOC Roles and Activities

2018 Committee report, the rate of \$36.75 per \$100K (thousand) assessed value as promised in the Measure Q information was \$49.81. The new assessment rate for Measure Q (Series A) the in 2019-2020 fiscal year is \$23.91 per \$100K assessed value. The Measure J 2003 New High School bond) assessment rate is \$48.86 for in 2019-2020 fiscal year. The separation of assessments for each bond measure will provide transparency for the property owners regarding the true cost of each bond measure assessment.

CBOC Roles and Activities

Citizens' Bond Oversight Committee (CBOC)

Proposition 39 requires a bond oversight committee to oversee project expenditures and prepare reports to the citizens. The Education Code 15264 specifies that it is the intent of the Legislature that “vigorous efforts are undertaken to ensure that the expenditure of bond measures are in the strict conformity with the law”, “taxpayers directly participate in the oversight of bond expenditures”, and “the members of the oversight committees appointed pursuant to this chapter promptly alert the public to any waste or improper expenditure of school construction bond money.”

Mission Statement

The Mission of the Citizens' Bond Oversight Committee is to independently review the planning, execution and expenditure of the Measure Q bond proceeds to ensure payments are made only for the modernization and upgrade of DUSD schools; and report conclusions to the public as intended by the bond measure and provisions of the Ed Code.

The CBOC reviews and reports on the annual audits, in addition to their other monitoring and reporting activities. The Committee is required to report their activities to the citizens of their community. This is the second annual report issued since the passage of the Measure Q bond measure and the establishment of the Committee. An Interim report was issued in December 2018 regarding the fiscal year ending 30 June 2018 annual financial and performance audits and is included in this report under Results of Financial and Performance Audits.

Pursuant to Proposition 39, the general duties of the Committee are to:

- Ensure Measure Q funds are spent only on projects listed in Measure Q, and that no funds are used for any other purpose, including teacher and administrator salaries and other school operating expenses. (The Ed Code uses the term “administrative” instead of administrator.)
- Receive and review copies of the annual financial and performance audits with respect to the bond projects as required by state law.
- Provide information to the public concerning the expenditure of bond funds.

CBOC Roles and Activities

- The Committee is required to provide a written report to the citizens at least once each year. (This is the second annual report issued since the passage of the Measure Q bond measure and the establishment of the Committee.)

The Committee discussed with the District using bond funds for the payment of a portion of the salary of a member of the staff. The District justified the payment as valid based upon the Attorney General Opinion 04-110, November 9, 2004. The Attorney General Opinion concluded that “A school district may use Proposition 39 school bond proceeds to pay the salaries of district employees to the extent they perform administrative oversight work on construction projects authorized by a voter approved bond measure.”

Measure Q – Classroom Repair, Renovation and Safety Measure⁽¹⁾

- ▶ To repair, renovate and reopen Old Dixon High School as a middle school (referred to herein as “Dixon Middle School project”);
- ▶ Repair and renovate Anderson Elementary School (referred to herein as “Anderson Elementary School project”); and
- ▶ Improve security/safety and Americans with Disabilities Act compliance at District schools (referred to herein as “Security/Safety and ADA Improvements Projects”).

⁽¹⁾ Measure Q – Full Text (from Solano County, Registrar of Voters, November 2016 Presidential General Election Measures)

CBOC Members

The CBOC is comprised of volunteers appointed by the School District who represent specific constituencies, including a member active in a business organization representing the business community located within the District, a member active in a senior citizens’ organization, a member active in a bona fide taxpayers’ organization, a member that is a parent or guardian of a child enrolled in the District, and a member that is both a parent or guardian of a child enrolled in the District and active in a parent-teacher organization.

CBOC Roles and Activities

Name	Position	E-mail
Tad Smith	Chairperson	Tad.dixoncboc@gmail.com
Gary Riddle	Vice-Chairperson	Gary.dixoncboc@gmail.com
Jack Caldwell	Member	Jack.dixoncboc@gmail.com
Andrea Kett	Member	Andrea.dixoncboc@gmail.com
Julie Mustard	Member	Julie.dixoncboc@gmail.com
Jorjet Potier	Member	Jorjet.dixoncboc@gmail.com
(Vacant)	(Member)	(TBD)

According to the Measure Q Bond requirements, *the committee shall be established within 60 days of the date when the results of the election appear in the minutes of the Board*. The District delayed in appointing the CBOC members and the committee was not fully established until June 28, 2017 (first CBOC meeting with all the members), in spite of a January notification of this violation by a taxpayer's group.

Subcommittees

Contracts Review Subcommittee

The purpose of the Contracts Review Subcommittee is to review and confirm that all solicitation/bidding documents and contracts for professional/consulting services and construction contracts are being solicited and awarded through a competitive process. However, the Subcommittee did not observe the contract selection process meetings nor receive the documentation supporting the selection process. Our oversight was limited to reviewing copies of awarded contracts and proposals provided by the District. The District provided narrative information regarding the contract selection process through presentations to the CBOC.

CBOC Roles and Activities

Website Subcommittee

The purpose of the Website Subcommittee is to develop a website where the public can find information that relates to the Bond from Measure Q. The website is designed to provide the list of committee members and their contact information, CBOC meeting agendas and minutes, financial and performance audits of the Bond, correspondence, documents, contracts, District financial reports, annual reports and additional documents related to the Bond.

The website was initially designed and maintained by Cooperative Strategies. There were several concerns as to the functionality of the website when it was launched, the site was cumbersome, documents were missing, and several links did not work. Many of these initial issues have been addressed. The DUSD is currently tasked with uploading and adding links to documents. The subcommittee continues to work with District staff to streamline the updating and public use of the site.

The CBOC website can be found on the link: <https://www.dixonusd.org/bondinfo>.

Audit Subcommittee

The purpose of the Audit Subcommittee is to receive and review the financial and performance audits and recommend necessary additions for a thorough reporting of financial data and compliance with the legal requirements of the Ed Code.

Activities

The committee convened and participated in several key activities central to their main charge, such as preparing the Annual Report, reviewing program expenditures, and reviewing annual audits. The CBOC met on six occasions (through June 2019) during the 2018/2019 fiscal year. Proceedings of these meetings included: Appointment and Election of Chair/Vice-Chair, review of expenditure reports, review of contracts, review of CBOC website, and review of financial and performance audits. The CBOC has performed campus walk throughs of the old High School with the District. The audit for FY 18/19 has been posted to the website.

CBOC Roles and Activities

Availability of Contract Information

There have been continuous requests from the subcommittee regarding documentation on solicitations and contracts. However, the District has not provided the requested documents and the committee has had limited information to review to confirm solicitation process and contracts were competitively bid and awarded.

There has been a fundamental difference in the perception in the role and responsibility of the CBOC between the District and some CBOC members. The committee understands they have no authority over the decisions regarding the construction process; however, the CBOC's role of independent oversight and in the spirit of transparency and full disclosure, the committee should not be limited in the review and reporting on Measure Q-related matters, including contracts, legal requirements to Prop 39, bond issues, as well as financial documents. Education code 15264-15288, which implement Prop 39, do not mention allowable, limited or scope in reference to activities of oversight committee.

The Contracts Review Subcommittee was formed to review contracts solicited and awarded by the District through competitive bidding, as appropriate. The subcommittee was unable to observe any contract selection process meetings nor received the supporting documentation. The subcommittee's oversight was limited to reviewing selective copies of awarded contracts and proposals provided by the District. The expenditures report shows encumbrances made to contractors/consultants without notification to the subcommittee.

The District provided narrative information regarding certain contract selection process through presentations to the CBOC. The subcommittee continues to request for access to the solicitation documents, contracts, selection documents, and make recommendations for the subcommittee to attend selection process meetings.

CBOC Roles and Activities

Website Organization and Content Improvements

The meeting agendas, minutes, attachments (part of the agenda), and other reports have not been uploaded (and these are considered “public documents”) to the CBOC website. The Website Subcommittee is working with the District for the documents to be uploaded, organized, and improve the look of the website.

Bond Funding

Monitoring Bond Funding

The total Measure Q bonds were for \$30.4 million for capital improvements to school facilities. The following are approved bond project listing, along with estimated project costs:

- ▶ \$15,200,000 Repair, Renovate and Reopen Old Dixon High School as a middle school (referred to herein as “Dixon Middle School (DMS) project”)
- ▶ \$12,100,000 Repair and renovate Anderson Elementary School (referred to herein as “Anderson Elementary School project”); and
- ▶ \$3,100,000 Improve security/safety and Americans with Disabilities Act compliance at District schools (referred to herein as “Security/Safety and ADA Improvements Projects”).

As of June 30, 2019, the overall Measure Q program budget is \$34,214,972. Below is a detailed list of funding that summarizes the program budget:

- ▶ \$30,394,000 Measure Q Bonds
- ▶ \$442,829 Interest Earnings
- ▶ \$3,378,143 State School Facilities Program
- ▶ \$34,214,972 Overall Measure Q Program Budget

The State School Facilities Program provides modernization funding for eligible districts (from Proposition 51) that DUSD applied for and was approved for the DMS project. However, the grant funds will not be available until fiscal year 2022-2023. Currently, there is sufficient cash flow to construct and complete the DMS Project. Once the DMS state funding comes in, the Anderson Elementary School Project will be able to be constructed.

The following is an excerpt from DUSD’s update to CBOC that summarizes funding, expenditures, and overall status of schedule for each Measure Q bond projects.

Bond Funding

**DIXON UNIFIED SCHOOL DISTRICT
MEASURE Q FACILITIES PROGRAM
(INCLUDES STATE FUNDING, INTEREST, OTHER FUNDING SOURCES AS APPROPRIATE)
UPDATED FOR JUNE 30 2019**

FUNDING						
Date Received	State School Facilities Program	Measure Q Bond Issuance	Premium / Discount / Issuance Costs	Interest Earnings	Other Funding Sources	Developer Fee
Existing Funding at Start						
Fiscal Year 2016-2017		19,230,000		45,689		
Fiscal Year 2017-2018				234,795		
Fiscal Year 2018-2019 (thru Q2)				162,345		
Fiscal Year 2019-2020		11,164,000				
Fiscal Year 2020-2021 (PROJECTED)						
Fiscal Year 2021-2022 (PROJECTED)						
Fiscal Year 2022-2023 (PROJECTED)	3,378,143					
Totals by Source:	\$ 3,378,143	\$ 30,394,000	\$ -	\$ 442,829	\$ -	\$ -
Total Program Revenue:	\$ 34,214,972					
Measure Q Bond Projects						
Project	Preliminary Budgets	Current Budgets	Committed Contract(s)	Expensed to Date	Percent Complete	
DMS Renovation	10,128,315	18,500,789	13,395,231	3,004,858	16.24%	
DMS Re-Roofing	-	614,747	614,747	614,747	100.00%	
DMS Remediation and Portable Removal	-	271,182	271,182	271,182	100.00%	
Gretchen Higgins ES Security Fencing	176,759	176,759	176,759	176,879	100.07%	
Silveyville ES Playground Replacement	148,414	148,414	148,414	148,414	100.00%	
Silveyville Portable Replacement	26,357	26,357	26,357	26,357	100.00%	
Silveyville Fire and Life Safety	869,636	990,041	129,600	98,593	9.96%	
Anderson ES Modernization	11,000,000	8,400,000	-	-	0.00%	
Tremont Admin Reconfiguration	1,500,000	1,500,000	-	-	0.00%	
Warranty Call Back	-	100,000			0.00%	
Program Costs	687,467	684,301		413,389	60.41%	
Catastrophic Loss Reserve	-	1,200,000				
Construction Cost Escalation	-	1,300,000				
Owner Contingency	-	240,000				
TOTAL	24,536,948	34,154,590				
Program Remaining Balance	60,382	-				
Totals:	\$ 24,536,948	\$ 34,154,590	\$ 14,764,290	\$ 4,756,419	13.93%	

COLOR KEY	Green	100% Complete
	White	Under Construction/Active
	Orange	Future
	Blue	Program Costs
	Dark Blue	Contingencies/Inflation

See *Project, Scope, Cost, Schedule, and Contracts* below for details on bond expenditures for each project.

Project Scope, Cost, Schedule, and Contracts

Dixon Middle School (DMS) Project

Scope:

The lists below are project efforts under DMS project:

- DMS Renovation
 - Repair, renovate and reopen Old Dixon High School campus as Middle School. Buildings include A, B, C, Multi-Purpose Room (MPR), Music, Gymnasium, and Quad Restroom.
- DMS Re-Roofing
 - Building A (referred to herein as A-Wing) roof replacement was separated from the overall Middle School project due to its immediate need for replacement.
- DMS Remediation and Portable Removal
 - Demolition and removal of portable classrooms project, and termination of electrical for the portable.

Estimated Project Cost: \$19.4 million

- \$15,200,000 estimated project cost at the time when Measure Q bond was passed.
 - \$18,500,789 DMS Renovation
 - \$614,747 *DMS Re-Roofing (complete)*
 - \$271,182 *DMS Remediation and Portable Removal (complete)*

The overall project cost for all DMS-related projects are over the original cost estimate for Measure Q, but the District monitors and reports to the CBOC at every regular meeting, what the overall Program budget and expenditures are and how project budgets are increased or decreased to fit within the overall Measure Q budget. Increased project costs for the DMS project are causing a decrease in the project funds available for the Anderson Elementary School Project.

Project Scope, Cost, Schedule, and Contracts

The above project costs include all construction costs (“hard costs”) and construction-related costs (“soft costs”), such as: facilities assessment, design services, environmental consulting services, permit fees, bid advertising fees, hazardous materials (asbestos) testing and surveying, easement survey, inspections, moving expenses, furniture/equipment, and contingencies.

Schedule: Target completion date (campus open): August 2020 (as of June 30, 2019)

- July 2018 – Begin A-Wing Re-roof; Presentation on the Results of Traffic Analysis for DMS project and Next Steps for CEQA Process
- August 2018 – Completion of A-Wing Reroof
- September 2018 – Issue Request for Proposal for DSA Inspection Services; Issue Pre-Qualification for Prime, General, Mechanical, Electrical, and Plumbing contractors for DMS project
- October 2018 – Presentation of Bridge Financing and Cash Flow Management for DMS project; Discuss Naming, Colors, and Mascot for Dixon Middle School
- November 2018 – Receive plan approvals from DSA; Approve Cal-Inc. asbestos remediation contract (\$44,430) for DMS project; Approve Cal-Inc. mold remediation contract (\$12,467) for DMS project
- December 2018 – Approve Millennium Termite and Pest Agreement (\$83,000) for DMS project
- January 2019 – Adopt Resolution to Exempt DMS project from CEQA; Submitted \$3M modernization funding to State
- February 2019 – Competitively bid DMS project
- March 2019 – Presentation of Different Funding Options to complete DMS project
- April 2019 – Receive Bids for DMS project; Approve award of bid to BRCO (sole bidder) for DMS project

Project Scope, Cost, Schedule, and Contracts

- May 2019 – Approval of Construction Services Agreement with BRCO (\$10.938M) for DMS project; Approve LPA amendment #2 for design services (\$370,015) for DMS project; Approve Yuba/Sutter Building Inspections Services (\$113,500 total) for DMS project and DHS Farm Project (DMS project to be tracked separately)

Contracts:

The following contracts either have balances "rolled over" from prior fiscal year or new contracts encumbered in FY 18/19.

Project Scope, Cost, Schedule, and Contracts

Dixon USD Measure Q

Contracts and Expenditures for 2019 Annual Report

(July 1, 2018 through June 30, 2019)

Dixon Middle School (Now Called "John Knight Middle School") Projects

DATE	VENDOR (SERVICES PROVIDED)	PROJECT	PROCUREMENT TYPE	APPROVAL TYPE	PRIOR YEAR(S)(*)	FY 18/19			OVERALL			COMMENTS
					CONTRACT (ACTUALS)	CONTRACT AMOUNT	PAID	REMAINING	CONTRACT AMOUNT	PAID	REMAINING	
					(a)	(b)	(c)	(d) = (b) - (c)	(e) = (a) + (b)	(f) = (a) + (c)	(g) = (e) - (f)	
CONSTRUCTION COSTS ("HARD COSTS")												
CONTRACT/WORK IN PROGRESS												
May-19	BRCO (General Contractor)	DMS Renovation	Competitive Bid	Board Approval	\$ -	\$10,938,000	\$1,687,747	\$9,250,253	\$10,938,000	\$1,687,747	\$9,250,253	
CONTRACT/WORK COMPLETED												
Oct-18	Schneider Electrical (Prop 39 Energy)	DMS Renovation	Quote/Proposal	Purchase Order	\$ -	\$118,203	\$118,203	\$0	\$118,203	\$118,203	\$0	
Nov-18	Cal-Inc. (Mold Abatement)	DMS Renovation	Informal Quote	Board Approval	\$ -	\$12,467	\$12,467	\$0	\$12,467	\$12,467	\$0	
Dec-18	Millenium Termite (Abatement)	DMS Renovation	Quote/Proposal	Board Approval	\$ -	\$83,000	\$83,000	\$0	\$83,000	\$83,000	\$0	
Apr-19	Western Exterminator (Subterranean Termite Abatement)	DMS Renovation	Quote/Proposal	Purchase Order	\$ -	\$20,700	\$20,700	\$0	\$20,700	\$20,700	\$0	
May-18	Rua and Son Mechanical (General)	DMS Re-roofing	Competitive Bid	Board Approval	\$ 140,933	\$435,760	\$435,760	\$0	\$576,692	\$576,692	\$0	\$576,692 = Total Contract: \$559,192 = original contract \$17,500 = change order #1
Nov-18	Cal-Inc. (Asbestos Abatement)	DMS Re-roofing	Informal Quote	Purchase Order	\$ -	\$48,002	\$48,002	\$0	\$48,002	\$48,002	\$0	
Mar-19	Cal-Inc. (Asbestos Abatement)	DMS Re-roofing	Informal Quote	Purchase Order	\$ -	\$24,344	\$24,344	\$0	\$24,344	\$24,344	\$0	
Apr-19	Cal-Inc. (Asbestos Abatement)	DMS Re-roofing	Informal Quote	Purchase Order	\$ -	\$14,352	\$14,352	\$0	\$14,352	\$14,352	\$0	
May-19	Cal-Inc. (Asbestos Abatement)	DMS Re-roofing	Informal Quote	Purchase Order	\$ -	\$5,490	\$5,490	\$0	\$5,490	\$5,490	\$0	
Jun-19	Weatherproofing	DMS Re-roofing	Quote/Proposal	Purchase Order	\$ -	\$42,750	\$42,750	\$0	\$42,750	\$42,750	\$0	
Jun-19	Cal-Inc. (Asbestos Abatement)	DMS Re-roofing	Informal Quote	Purchase Order	\$ -	\$877	\$877	\$0	\$877	\$877	\$0	
Jun-18	Cal-Inc.	DMS Remediation & Portable Removal	Informal Quote	Board Approval	\$ 92,463	\$0	\$0	\$0	\$92,463	\$92,463	\$0	
Jun-18	Country Bear	DMS Remediation & Portable Removal	Informal Quote	Board Approval	\$ 4,250	\$0	\$0	\$0	\$4,250	\$4,250	\$0	

(*) = prior year(s) contracts/encumbrances with balance remaining that "rolled over" to FY 18/19.

denotes contracts encumbered and completed (no balance remaining) in prior year(s)

Project Scope, Cost, Schedule, and Contracts

Dixon USD Measure Q												
Contracts and Expenditures for 2019 Annual Report												
(July 1, 2018 through June 30, 2019)												
Dixon Middle School (Now Called "John Knight Middle School") Projects												
DATE	VENDOR (SERVICES PROVIDED)	PROJECT	PROCUREMENT TYPE	APPROVAL TYPE	PRIOR YEAR(S)(*)	FY 18/19			OVERALL			COMMENTS
					CONTRACT (ACTUALS)	CONTRACT AMOUNT	PAID	REMAINING	CONTRACT AMOUNT	PAID	REMAINING	
					(a)	(b)	(c)	(d) = (b) - (c)	(e) = (a) + (b)	(f) = (a) + (c)	(g) = (e) - (f)	
CONSTRUCTION-RELATED COSTS ("SOFT COSTS")												
CONTRACT/WORK IN PROGRESS												
May-17	LPA (Design Services)	DMS Renovation	Qualifications-Based	Board Approval	\$ 618,027	\$1,233,515	(\$333,651)	\$1,567,166	\$1,851,542	\$284,376	\$1,567,166	\$1,233,515 = Total
												\$863,500 = design services
												\$353,015 = add'l design services
												\$17,000 = reimbursables
Dec-18	School Site Solutions, Inc. (Project Management)	DMS Renovation	Qualifications-Based	Board Approval	\$ -	\$362,390	\$59,239	\$303,151	\$362,390	\$59,239	\$303,151	
Apr-19	Wallace Kuhl (Testing)	DMS Renovation	Proposal/Quote	Purchase Order	\$ -	\$40,150	\$0	\$40,150	\$40,150	\$0	\$40,150	
May-19	Yuba-Sutter Building Inspection	DMS Renovation	Qualifications-Based	Board Approval	\$ -	\$68,100	\$7,370	\$60,730	\$68,100	\$7,370	\$60,730	
CONTRACT/WORK COMPLETED												
Mar-18	Dudek (CEQA - Environmental Consulting)	DMS Renovation	Qualifications-Based	Board Approval	\$ 19,125	7,179	7,179	\$0	\$26,304	\$26,304	\$0	
Jun-18	Optima Inspections	DMS Renovation	Informal Quote	Board Approval	\$ 2,040	\$1,360	\$1,360	\$0	\$3,400	\$3,400	\$0	
Feb-19	Container Outlet (Storage Container)	DMS Remediation & Portable Removal	Informal Quote	Purchase Order	\$ -	\$4,792	\$4,792	\$0	\$4,792	\$4,792	\$0	
Mar-19	The Reporter (Advertising)	DMS Renovation	Informal Quote	Purchase Order	\$ -	\$1,600	\$1,600	\$0	\$1,600	\$1,600	\$0	
Apr-19	Aurora Environmental (Lead/Asbestos Inspector)	DMS Renovation	Informal Quote	Board Approval	\$ -	\$4,716	\$4,716	\$0	\$4,716	\$4,716	\$0	
May-19	Aurora Environmental (Lead/Asbestos Inspector)	DMS Renovation	Informal Quote	Board Approval	\$ -	\$2,123	\$2,123	\$0	\$2,123	\$2,123	\$0	
May-19	Quality And Efficient Movers (Move Surplus)	DMS Renovation	Informal Quote	Purchase Order	\$ -	\$8,930	\$8,930	\$0	\$8,930	\$8,930	\$0	
Jun-19	Shred-It (Shredding Services)	DMS Renovation	Informal Quote	Purchase Order	\$ -	\$1,107	\$1,107	\$0	\$1,107	\$1,107	\$0	
Jun-19	Subtronic (Site Survey)	DMS Renovation	Quote	Purchase Order	\$ -	\$13,630	\$13,630	\$0	\$13,630	\$13,630	\$0	

Project Scope, Cost, Schedule, and Contracts

Dixon USD Measure Q												
Contracts and Expenditures for 2019 Annual Report												
(July 1, 2018 through June 30, 2019)												
Dixon Middle School (Now Called "John Knight Middle School") Projects												
DATE	VENDOR (SERVICES PROVIDED)	PROJECT	PROCUREMENT TYPE	APPROVAL TYPE	PRIOR YEAR(S)(*)	FY 18/19			OVERALL			COMMENTS
					CONTRACT (ACTUALS)	CONTRACT AMOUNT	PAID	REMAINING	CONTRACT AMOUNT	PAID	REMAINING	
					(a)	(b)	(c)	(d) = (b) - (c)	(e) = (a) + (b)	(f) = (a) + (c)	(g) = (e) - (f)	
CONSTRUCTION-RELATED COSTS ("SOFT COSTS") con't												
CONTRACT/WORK COMPLETED (con't)												
Feb-17	LPA (Assessment)	DMS Renovation	Qualifications-Based	Board Approval	\$ 39,700	\$0	\$0	\$0	\$39,700	\$39,700	\$0	
Jun-17	LPA (Design Services)	DMS Re-roofing	Qualifications-Based	Board Approval	\$ 47,000	\$0	\$0	\$0	\$47,000	\$47,000	\$0	
Aug-17	Department of State Architect (Plan Review)	DMS Re-roofing	State Required Activity	Purchase Order	\$ 5,300	\$0	\$0	\$0	\$5,300	\$5,300	\$0	
Apr-18	Department of State Architect (Plan Review)	DMS Renovation	State Required Activity	Purchase Order	\$ 152,450	\$0	\$0	\$0	\$152,450	\$152,450	\$0	note: fee is estimate only; final cost to be provided when project closes out
May-18	Phillippi Engineering	DMS Renovation	Informal Quote	Purchase Order	\$ 1,210	\$0	\$0	\$0	\$1,210	\$1,210	\$0	
(*) = prior year(s) contracts/encumbrances with balance remaining that "rolled over" to FY 18/19.												
denotes contracts encumbered and completed (no balance remaining) in prior year(s)												

Project Scope, Cost, Schedule, and Contracts

Security/Safety and ADA Improvements Projects

Scope:

- Improve Security/Safety and American with Disabilities Act (ADA) Compliance at District Schools
 - *Gretchen Higgins Elementary School – Safety/Gate project (complete)*
 - *New gates to be operated manually by custodial staff. Fencing to match existing (8' high, iron fencing).*
 - Silveyville Elementary School
 - *Playground Replacement (complete)*
 - *Portable Replacement (complete)*
 - Fire Life Safety (target construction start: Summer 2020)
 - Tremont Elementary School
 - Administration Reconfiguration (target construction start: Summer 2020)

Cost (Bond Funding): \$3.1 million

- \$3,000,000 is included in the \$19,230,000 first issuance of the bond
 - \$178,759 *Gretchen Higgins Elementary School Safety/Gate (completed)*
 - \$148,414 *Silveyville Elementary School Playground Replacement (completed)*
 - \$26,357 *Silveyville Elementary School Portable Replacement (completed)*
 - \$990,041 *Silveyville Elementary School Fire Life Safety*
 - \$1,500,000 *Tremont Elementary School Administration Reconfiguration*

Schedule:

- September 2018 – Issue Request for Qualifications for Construction Management Services (for all Measure Q projects); Approve LPA design contract (\$68,200) for Fire Life Safety systems at Silveyville Campus (awaiting DSA closeout of previous projects)
- November 2018 – Approve LPA additional design services (\$51,400) primarily due to low voltage system (conduit pathways upgrades) for Fire Life Safety systems at Silveyville

Project Scope, Cost, Schedule, and Contracts

Campus; Project Authorization and Approval of Cal Inc contract (\$22,127) for the removal of five (5) existing portables at the Silveyville Elementary School campus; Approval of Crusader Fence Company contract (\$168,679) for Fencing Project at Gretchen Higgins Elementary School; Approve Optima Inspections Inc. contract (\$2,125) for inspections services as part of safety/fencing project for Gretchen Higgins Elementary

Contracts:

The following contracts either have balances "rolled over" from prior fiscal year or new contracts encumbered in FY 18/19.

Dixon USD Measure Q												
Contracts and Expenditures for 2019 Annual Report												
(July 1, 2018 through June 30, 2019)												
Security/Safety and ADA Improvements Projects												
DATE	VENDOR (SERVICES PROVIDED)	PROJECT	PROCUREMENT TYPE	APPROVAL TYPE	PRIOR YEAR(S)(*)	FY 18/19			OVERALL			COMMENTS
					CONTRACT (ACTUALS)	CONTRACT AMOUNT	PAID	REMAININ G	CONTRACT AMOUNT	PAID	REMAININ G	
					(a)	(b)	(c)	(d) = (b) - (c)	(e) = (a) + (b)	(f) = (a) + (c)	(g) = (e) - (f)	
CONSTRUCTION COSTS ("HARD COSTS")												
CONTRACT/WORK IN PROGRESS												
	(none)											
CONTRACT/WORK COMPLETED												
Oct-17	Miracle Play Systems	Silveyville Elementary School Playground Replacement	Maintenance / Equipment Renewal	Purchase Order	\$ -	\$118,203	\$118,203	\$0	\$118,203	\$118,203	\$0	note: District used same vendor that maintains all other playground equipment for repair/maintenance standardization
Jan-19	Vista Environment	Silveyville Elementary School Portable Replacement	Informal Quote	Purchase Order	\$ -	\$4,230	\$4,230	\$0	\$4,230	\$4,230	\$0	
Nov-18	Crusader Fence Co	Gretchen Higgins Elementary School Safety/Gate	Informal Quote	Board Approval	\$ -	\$168,679	\$168,679	\$0	\$168,679	\$168,679	\$0	
Jun-19	Sierra Building Systems	Silveyville Elementary School Fire Life Safety	Informal Quote	Purchase Order	\$ -	\$600	\$600	\$0	\$600	\$600	\$0	
(*) = prior year(s) contracts/encumbrances with balance remaining that "rolled over" to FY 18/19.												
denotes contracts encumbered and completed (no balance remaining) in prior year(s)												

Project Scope, Cost, Schedule, and Contracts

Dixon USD Measure Q												
Contracts and Expenditures for 2019 Annual Report												
(July 1, 2018 through June 30, 2019)												
Security/Safety and ADA Improvements Projects												
DATE	VENDOR (SERVICES PROVIDED)	PROJECT	PROCUREMENT TYPE	APPROVAL TYPE	PRIOR YEAR(S)(*)	FY 18/19			OVERALL			COMMENTS
					CONTRACT (ACTUALS)	CONTRACT AMOUNT	PAID	REMAININ G	CONTRACT AMOUNT	PAID	REMAININ G	
					(a)	(b)	(c)	(d) = (b) - (c)	(e) = (a) + (b)	(f) = (a) + (c)	(g) = (e) - (f)	
CONSTRUCTION-RELATED COSTS ("SOFT COSTS")												
CONTRACT/WORK IN PROGRESS												
Sep-18	LPA (Design Services)	Silveyville Elementary School Fire Life Safety	Qualifications-Based	Board Approval	\$ -	119,600	88,322	\$31,278	\$119,600	\$88,322	\$31,278	
Nov-18	Optima Inspections	Gretchen Higgins Elementary School Safety/Gate	Informal Quote	Board Approval	\$ -	\$2,125	\$0	\$2,125	\$2,125	\$0	\$2,125	
Dec-18	School Site Solutions, Inc. (Project Management)	Silveyville Elementary School Fire Life Safety	Qualifications-Based	Board Approval	\$ -	\$31,625	\$8,271	\$23,354	\$31,625	\$8,271	\$23,354	
CONTRACT/WORK COMPLETED												
Apr-18	Architectural Nexus	Gretchen Higgins Elementary School	Qualifications-Based	Board Approval?	\$ 4,480	5,800	5,800	\$0	\$10,280	\$10,280	\$0	
Nov-18	Department of State Architect (Plan Review)	Silveyville Elementary School Fire Life Safety	State Required Activity	Purchase Order	\$ -	\$4,650	\$4,650	\$0	\$4,650	\$4,650	\$0	
Mar-19	Department of State Architect (Plan Review)	Silveyville Elementary School Fire Life Safety	State Required Activity	Purchase Order	\$ -	\$500	\$500	\$0	\$500	\$500	\$0	
Mar-19	School Site Solutions, Inc. (Project Management)	Tremont Elementary School Administration Reconfiguration	Qualifications-Based	Purchase Order	\$ -	\$334	\$334	\$0	\$334	\$334	\$0	
Jun-19	Joseph Renda	Silveyville Elementary School Fire Life Safety	State Required Activity	Purchase Order	\$ -	\$250	\$250	\$0	\$250	\$250	\$0	
(*) = prior year(s) contracts/encumbrances with balance remaining that "rolled over" to FY 18/19.												
denotes contracts encumbered and completed (no balance remaining) in prior year(s)												

Project Scope, Cost, Schedule, and Contracts

Anderson Elementary School Project

Scope:

- Repair and renovate Anderson Elementary School

Cost (Bond Funding) - \$12.1 million:

- \$8,400,000 Revised Budget
- DUSD seeking for additional state funding to augment budget shortfall.

Schedule:

- No activities to report.
- Target to start design in FY 19/20 and start construction in Summer 2021.

Contracts:

No contracts/expenditures to report.

Project Scope, Cost, Schedule, and Contracts

Program Budget

Scope:

- For soft costs associated with overall Measure Q projects

Cost (Bond Funding): (part of overall Measure Q funding)

- Budget created to track costs associated with the overall Measure Q projects.
- \$100,000 Warranty Call Back
- \$684,301 Program Costs (e.g. bond issuance, clerical expenses, bond management services, legal fees, construction management services).
- \$1,200,000 Catastrophic Loss Reserve
- \$1,300,000 Construction Cost Escalation
- \$240,000 Owner Contingency

Schedule:

- July 2018 – Review of 2016/17 Measure Q Bond Audit
- September 2018 – Issue Request for Qualifications for Construction Management Services
This process was cancelled due to reconsideration of overall Program delivery planning.
- October 2018 – Presentation of project update (budget, funding, and cash flow)
- December 2018 – Approve Contract for SSSI (\$362,390) for Project Management Services
- February 2019 – Approval of Bond Audit Report for Measure Q (FY 17-18)
- March 2019 – Presented Options for Discussion regarding Measure Q Financing Options
- April 2019 – Approve Resolution for Issuance and Sale of \$11.17M of Measure Q bonds
- May 2019 – Facilities Newsletter issued for DMS project and overall Measure Q updates
- June 2019 – Information regarding Presentation of Actual Cost of Bond Issuance at the next public meeting after sale of general obligation bonds.

Project Scope, Cost, Schedule, and Contracts

Contracts:

The following contracts either have balances "rolled over" from prior fiscal year or new contracts encumbered in FY 18/19.

Dixon USD Measure Q												
Contracts and Expenditures for 2019 Annual Report												
(July 1, 2018 through June 30, 2019)												
Program Budget												
DATE	VENDOR (SERVICES PROVIDED)	PROJECT	PROCUREMENT TYPE	APPROVAL TYPE	PRIOR YEAR(S)(*)	FY 18/19			OVERALL			COMMENTS
					CONTRACT (ACTUALS)	CONTRACT AMOUNT	PAID	REMAININ G	CONTRACT AMOUNT	PAID	REMAININ G	
					(a)	(b)	(c)	(d) = (b) - (c)	(e) = (a) + (b)	(f) = (a) + (c)	(g) = (e) - (f)	
CONSTRUCTION-RELATED COSTS ("SOFT COSTS")												
CONTRACT/WORK IN PROGRESS												
Ongoing	Staff Costs	Bond-related Administrative Support	n/a	n/a	\$ 20,723	16,128	16,128	\$0	\$36,851	\$36,851	\$0	actual expenses (not contract amount)
Ongoing	Atkinson Andelson	Legal Services	n/a	n/a	\$ 54,600	\$5,723	\$5,723	\$0	\$60,323	\$60,323	\$0	actual expenses (not contract amount)
Dec-18	School Site Solutions, Inc. (Project Management)	Project Management	Qualifications- Based	Board Approval	\$ -	\$11,745	\$11,745	\$0	\$11,745	\$11,745	\$0	
CONTRACT/WORK COMPLETED												
Nov-18	Cooperative Strategies	Bond Management Services	Informal Quote	Board Approval	\$ 39,000	\$0	\$0	\$0	\$39,000	\$39,000	\$0	original contract was for \$85,800
(*) = prior year(s) contracts/encumbrances with balance remaining that "rolled over" to FY 18/19.												
denotes contracts encumbered and completed (no balance remaining) in prior year(s)												

Results of Financial and Performance Audits

The Citizens' Bond Oversight Committee held an ad-hoc meeting on February 7th to review the prepared Financial and Performance Audit by James Marta & Co., a certified public accounting firm in Sacramento. They perform audits for approximately 39 school districts in California using bond funds under the Prop 39 process, just as Dixon USD has done with Measure Q.

Mr. Mario Da Costa, a senior representative of the audit firm, presented a summary of the report. He has been performing these types of audits since 2014 and was the auditor who visited the District offices two times, spending one and half days reviewing the methods the District uses to track Measure Q money. This was not a forensic type of audit, but a selective check to confirm that bond funds were properly spent and recorded. If problems were detected, then additional follow-up would be warranted. The opinion expressed by James Marta & Co. was financial statements issued by DUSD fairly and accurately represent the financial position of the DUSD based on the audit sample, as it related to the Measure Q funds, through the period of July 2018 to June 2019. The auditor was complimentary of the systems used by DUSD in managing the Measure Q money.

Mr. Da Costa pointed out areas where school districts sometimes have issues are charging legal expresses and salaries of staff members to bond money. In most cases, legal expenses should only be charged to bond money for construction related expenses, and staff costs should be directly related to support for the Bond effort. There have not been any questionable legal expenses charged to bond money during this fiscal year. There is a small amount of staff salary being charged to bond money for support to the CBOC. The CBOC discussed this at length and it seems appropriate for the time and tasks being providing. Mr. Da Costa indicated that Dixon has been very conservative in charging support costs to Bond money, when compared to other school districts.

Going forward, the District and CBOC need to do a better job of reviewing the Audit report quickly and in a more organized manner. During this fiscal year, the report was issued to the School Board and CBOC at the same time in late November 2019, through the SuraLink serve online portal from James Marta, so this met the legal requirement. However, the District scheduled a review of the Audit report at a December meeting without consulting the CBOC. At our request, this item was postponed to the

Results of Financial and Performance Audits

next regular meeting of the CBOC in January. At that time, there was a scheduling mix-up with the James Marta representative, so the Audit report was not discussed. Finally, in February, the Audit report was reviewed by the CBOC. No changes to the financial reporting were suggested.

The auditor was questioned regarding the wording in the report regarding the CBOC Oversight goals include “advising the District’s Governing Board on various projects.” The CBOC has no advisory role other than to the public regarding the District’s compliance with Article XIII A of the California Constitution and the provisions of the Ed Code.

Also, the auditor was asked to expand upon the methodology used as noted in the Performance Audit “to verify that all applicable bid process requirements were satisfied.” Specifically, were service type contracts (subject to a negotiation process) reviewed to assure there was a competitive process? This was and is of interest because our Contract Review Committee has not been provided access to requested contract information to verify a competitive process was followed. The auditor stated that a review was performed of selected contracts to assure a competitive process was followed including that Requests for Proposals were advertised, proposals were received and there was board approval of contracts.

Cost Savings Considerations & Methods

Cost Savings Considerations & Methods

- Energy grants (buy down HVAC and lighting replacement costs)
- Computer Network (wired and wireless) funded through e-Rate
- Reuse existing building systems (where applicable)
- More efficient and cost-effective building systems
- Use of DUSD Construction services (where possible)
- Consider different project delivery methods
- Architectural/Project Assessment prior to issuing contract
- Use of DUSD funds for tree trimming services at DMS

Attachments

- Attachment A – 2019 Interim Report

This is an interim report of the Measure Q Citizens' Oversight Committee (CBOC) regarding information since the first annual report was issued for bond activity as of June 30 2018. The term "Committee" will be used to refer to the CBOC in the following report.

30 June 2018 Audit The 1st annual report to the citizens included the independent audit report for the fiscal year ending June 20, 2017. The financial and performance audits for the 2017-18 fiscal year were briefed at the March 2019 Committee meeting.

Financial Audit: The financial audit provides an opinion, with reasonable assurance, on the accuracy of the financial records audited.

Performance Audit: The scope of a performance audit may include any and all aspects of the matter being audited, in this case the Measure Q bond funds. The scope of the audit determines the audit time and cost of the audit. As stated in the Auditor's Report on Measure Q Bond Performance, "The object of the examination of compliance applicable to the District is to determine with reasonable assurance that: The proceeds of the sale of the 2016 Measure Q bonds were only used for the purposes set forth in the ballot language and not for any other purpose." The Committee is also required by law to "actively review and report on the proper expenditure of taxpayers' money for school construction".

Project Budget Changes: The revised budget for the renovation of the Dixon Middle School DMS) has increased from \$15M (million) to \$19.9M due to unbudgeted roof repairs, kitchen upgrades and windows replacement, unknown termite damage and asbestos removal, unforeseen conditions, escalating construction and associated architectural costs for the unbudgeted items. Savings from the Silveyville projects have been allocated to assist with the DMS budget overrun as well as additional grant funding applied through the State of California.

New Bond Issue & State Grant: The District applied for and obtained approval of a grant of \$3.4M from the State of California for increased costs of the DMS renovation. However, the grant funds will not be available until the year 2022. A new bond issue for Measure Q including the remaining balance of \$11,170,000 of the \$30.4M Measure Q bond approved in November 2016 was approved by the Governance Board at the April 18, 2019 meeting to cover the increase in renovation costs. This second and final Measure Q Series B General Obligation Bonds were issued by the District on May 30, 2019.

Project Timeline Update: The construction contract for the DMS project was approved for BRCO Constructors, Inc. at the May 2, 2019 meeting of the School Board at the bid cost of \$10.9M. This was a competitively bid contract; however, BRCO was the only bidder. Change orders and additional scope of work for reroofing, kitchen upgrades, and windows replacement have resulted in a revised contract cost of \$13.5M as of November 7, 2019. The construction contract requires a completion date in time for the 2020-21 school year. Silveyville and Gretchen Higgins projects have been completed. The Tremont Administration Renovation is currently under design and expected to be completed by Fall/Winter 2020. Anderson Elementary School Modernization requires the Boards' approval for project and process and is expected to be completed by Fall 2022.

New Contracts: A purchase order in the amount of \$362,390 was issued to School Site Solutions (SSS) on March 14, 2019 and approved by the School Board meeting consent calendar on April 18, 2019. SSS will provide construction management, budget and financial reporting services for the DMS project and other District projects.

Bond Parcel Tax Rate: After a request by the Solano Taxpayers Assn., the Solano County Auditor-Controller has acknowledged that the property tax assessments for Measure Q and Measure J (New High School) should, and will be listed separately on property tax statements for the 2019-20 fiscal year. Both assessments were combined on the 2017-18 and the 2018-19 tax statements. As reported in the 2018 Committee report the rate of \$36.75 per \$100K (thousand) assessed value as estimated in the Measure Q information was actually \$49.81. The new assessment rate for the Measure Q (Series A) in 2019-2020 fiscal year is \$23.91 per \$100K assessed value. The Measure J (2003 New High School) assessment

rate is \$48.86 in 2019-2020 fiscal year. The separation of assessments for each bond measure will provide transparency for the property owners regarding the true cost of each bond measure assessment.

Meeting Recording Change A more user friendly system is now being used to record meetings of the Committee. The Granicus System is used to record the DUSD Board meeting as well as the Dixon City Council.

Website Update: The School District IT Department has taken responsibility for the Committee website. The website was previously the responsibility of Cooperative Strategies, a contractor and financial advisor for the Measure Q bond. The Committee website, <https://www.dixonusd.org/bondinfo>, provides meetings, documents and other information.